

**IN DISCIPLINARY DISTRICT IX
OF THE
BOARD OF PROFESSIONAL RESPONSIBILITY
OF THE
SUPREME COURT OF TENNESSEE**

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BOARD OF PROFESSIONAL
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**IN RE: WILLIAM ALLAN COHN,
BPR No. 005873, Respondent,
an Attorney Licensed to Practice
Law in Tennessee
(Shelby County)**

DOCKET NO. 2018-2875-9-AJ

JUDGMENT OF THE HEARING PANEL

The Board of Professional Responsibility of the Supreme Court of Tennessee ("Board") filed a Petition for Discipline against the Respondent, William Allan Cohn, alleging a violation of Rules 1.15(c) and 8.4 (a) of the Tennessee Rules of Professional Conduct. The undersigned Hearing Panel, Sean Antone Hunt (Chair), Kimbrough Mullins and Buckner Wellford, held an evidentiary hearing in this matter on April 10, 2019. At the beginning of this hearing, the Hearing Panel confirmed that all outstanding motions upon which the Hearing Panel had not already ruled, were either withdrawn or moot, including but not limited to Respondent's Motion In Limine and Respondent's Motion to Strike Complainant's Affidavit.

After hearing the testimony, considering argument of counsel and considering the entire record, the Hearing Panel finds as follows:

FINDINGS OF FACT

1. The Board received a complaint from Frank Houseton ("Houseton") alleging violations by the Respondent of the rules of professional responsibility arising out of the Respondent's representation of Houseton in an uncontested divorce.

2. On September 6, 2016, the Respondent was retained by Houseton on a flat fee of \$1320.00 representing the Respondent's fees for attorney services only. It is undisputed that this fee represented a base attorney's fee for the uncontested divorce in the amount of \$695.00, plus an additional fee for children being involved of \$500.00 and another additional fee for real estate

being involved of \$125.00, making a total of \$1320.00. The contract signed by Houseton provides that “[f]ees for ALL uncontested divorces include a Complaint, Summons, Divorce Certificate, the Court’s Cost sheet, and a Final Decree of Divorce.”

3. The Respondent also collected a fee of \$495.00 for “Costs, Expenses & Filing Fees.” The contract signed by Houseton is silent on what constitutes “costs, expenses & filing fees” and those terms are only used on the Respondent’s “Client Receipt of Payment” form. However, Respondent provided Houseton an information sheet entitled “INFORMATION ABOUT FEES & COSTS EFFECTIVE May 20, 2015” which discusses “Costs & Expenses” for uncontested divorces. That sheet indicates that “costs & expenses” require the client to pay a separate fee of \$495.00 and “includes filing fees, check handling fee, photocopying, and some court costs.”

4. Houseton paid these fees in two separate installments the last of which occurred on December 13, 2016. Houseton paid \$500 for costs and expenses.

5. The contract signed by Houseton provides that should at any time, any issue of the divorce not be in agreement by both parties, then the divorce will be considered a contested divorce and that Houseton, as the client, agrees that he will be charged “for all time that my attorneys incur relating to my divorce, including but not limited to, Court appearances and travel time, composition and preparation of documents, all consultations, whether in person or by phone, all conferences, and I agree to pay paralegal and secretarial time at \$100.00 per hour, and clerical time at \$50.00 per hour.”

6. Respondent prepared the appropriate paperwork for an uncontested divorce and presented the paperwork to Houseton’s wife for signature in January 2017. It is undisputed that Houseton’s wife refused to sign this paperwork.

7. The disagreement between Respondent and Houseton began here. Houseton maintains that he instructed the Respondent to prepare the uncontested divorce paperwork in such a way to exclude his son. Houseton maintains that Respondent never told him that there was a legal requirement that an agreed permanent parenting plan pertaining to Houseton’s minor son

would be required by law to obtain the divorce. Houseton alleges that if he had known this, he would not have paid the retainer for the uncontested divorce.

8. Respondent maintains that he told Houseton that his minor son had to be included in the paperwork and that he prepared the paperwork pursuant to the provisions and specifications that Houseton requested. In fact, the proposed permanent parenting plan prepared by Respondent for the uncontested divorce provides for equal parenting time and a negligible child support payment in an effort to satisfy the requirements of the Court and also meet the requests of Houseton. Moreover, as indicated above, the flat fee charged by Respondent specifically includes a payment of \$500.00 because children are involved.

9. Houseton testified that when he went to Respondent to get the divorce, he told Respondent that he and his wife wanted to get a divorce at that time. The parties' son was 15 years old and still in school. Houseton wanted his son to stay with both of them in the same house until his son finished school. At that time, Houseton and his wife would sell the house and presumably move away from each other. Even though they would still continue to live together with their son, Houseton was adamant that he wanted a divorce immediately and asked the Respondent to prepare the divorce in such a way that his son was not involved with the divorce.

10. Houseton testified that his wife didn't sign the paperwork because the paperwork was not what they agreed upon. Again, Houseton maintained that he and his wife were adamant that they did not want their son involved with the divorce. The paperwork, which did mention visitation time and child support, according to Houseton, did not comply with what Houseton asked the Respondent to do.

11. Houseton testified that after his wife refused to sign the paperwork, he returned to the Respondent's office to discuss the paperwork. Houseton maintains that the Respondent told him that if he did anything else, he would have to charge Houseton for a contested divorce. Houseton testified that Respondent jumped up, accused Houseton of questioning his integrity and told him to get out of his office.

12. Houseton, apparently, wanted the return of his retainer from the Respondent.

13. Respondent testified that he disagreed with the testimony of Houseton about the last interaction between them. Respondent testified that after their last interaction with Houseton, he still thought they could have an ongoing relationship. He admitted that he did yell at Houseton stating that he did "call him out on it."

14. After this confrontation, Respondent sent Houseton a letter dated February 8, 2017 where he purported to tell Houseton that they will "keep your file open pursuant to your communication that you will pursue the divorce in a year or two. We will not charge you additional fees for that incidence." The letter also stated, however, that "[s]hould you wish for us to close the file, the monies you have paid will be applied to our hourly fee in as such as the nature of the case has changed to a contested case. An itemization of our charges is enclosed. Please advise the alternative you choose." The letter attached an invoice dated February 8, 2017 for work spanning from September 7, 2016 through and including February 2, 2017 and totaled 6.90 hours. The invoice showed a total balance of \$1897.00. No payments or credits were shown on this invoice.

15. After Houseton filed his complaint with the Board, Respondent maintains he found out that Houseton had retained another attorney and obtained his divorce. At this time, Respondent was still holding the \$495 retainer in his trust account that Houseton paid for "costs & expenses." Upon learning that Houseton had retained another attorney, Respondent closed his file and sent Houseton a letter dated March 8, 2018 indicating "we have reviewed our billing and made changes to delineate certain items. A copy is enclosed." Respondent included a new invoice, dated March 16, 2018, with the title "Expenses per Contract" which included 5.0 hours of secretarial time at \$100 per hour and photocopies at \$0.25 per copy for a total of expenses of \$507.00.

16. This new invoice included alleged expenses dating all the way back to January 12, 2017 through and including March 23, 2018. However, the itemized expenses charged to Houseton and dated after February 8, 2017 are all secretarial time associated with "Billing Statement of Attorneys Hours," or something similar. This invoice included 1.2 hours of secretarial time for creating a billing statement of attorneys hours and a letter to the client with the billing statement on February 18, 2017; 1.1 hours of secretarial time for creating a billing

statement of expenses and a letter to the client with the billing statement on March 7, 2018 and March 8, 2018; 0.2 hours of secretarial time for review of status of the file on October 11, 2017; 0.3 hours of secretarial time for changing account on billing system to close file on March 10, 2018; and 0.3 hours of secretarial time for maintenance of contents of file on March 23, 2018. This secretarial time entries do not appear to pertain to work done on the contested divorce, but rather are charges for secretarial time to do internal firm bookkeeping.

17. Pursuant to this invoice, Respondent transferred the \$495.00 being held in his trust account for "Costs & Expenses" for payment of this invoice.

18. Notably, the March 16, 2018 invoice contains six (6) entries for secretarial time for creation of two apparently separate billing statements: three (3) time entries for an invoice created on February 18, 2017 and reportedly sent by letter on that date; and three (3) time entries for an invoice created on March 7, 2018 and reportedly sent by letter on March 8 of 2018. However, only two billing statements were presented at the hearing, i.e., the invoice dated February 8, 2017 and the invoice dated March 16, 2018, the latter of which included, remarkably, expense time from March 23, 2018. No invoices dated on or about February 18, 2017 nor March 8, 2018 were offered by the Respondent to justify this secretarial time.

19. Respondent agrees that no filing fees, check handling fees or court costs were incurred in this case. Further, other than 28 pages of photocopying mentioned on the March 16, 2018 invoice, totaling \$7.00, no other photocopying expenses were incurred either. Instead, respondent maintains that his secretarial time constitutes an expense chargeable against the "Costs & Expenses" retainer paid by Houseton.

CONCLUSIONS OF LAW

The issue before the Hearing Panel, as framed by the parties, is whether or not the provisions of RPC 1.15(c) are violated by Respondent's failure to return the "Costs & Expenses" retainer of \$500.00 paid by Houseton pursuant to the contract and application over a year later of that retainer to satisfy a new invoice of secretarial time violates the provisions of RPC 1.15(c). That Rule provides, in pertinent part, as follows:

(c) A lawyer shall deposit into a client trust account legal fees and expenses that have been paid in advance, to be withdrawn by the lawyer only as fees are earned or expenses incurred.

TN R S CT Rule 8, RPC 1.15. Since the Respondent withdrew the funds to satisfy a new invoice for secretarial time, the inquiry under this rule is whether or not the subject funds allocated for “Costs & Expenses” constitute expenses incurred. The resolution of this issue, necessarily, turns upon a reasonable construction of the Respondent’s contract and attendant documents.

There is no dispute that the “Client Receipt of Payment” provided by the Respondent’s office to Houseton on September 6, 2016 (Exhibit 2) and on December 13, 2016 (Exhibit 3) describes the retainer payment of \$495 as being for “Costs, Expenses & Filing Fees.” The Terms “Costs” and “Filing Fees” are not defined anywhere within the contract documents. Therefore, using their normal and customary definitions, it is not possible to equate the invoice for secretarial time with the usual and customary understanding of either “Costs” or “Filing Fees” which are normally thought of as court costs incurred either before or after the filing of pleadings with the court. Indeed, the Respondent does not argue that the subject secretarial time constitutes either costs or filing fees. Instead, Respondent maintains that the secretarial time invoiced on March 16, 2018 constitutes “Expenses” that are reasonably chargeable to the “Costs & Expenses” retainer.

I.

Before we reach that inquiry, it is necessary to determine if the “Costs & Expenses” retainer paid by Houseton could be applied, under the contract and under the Rules of Professional Conduct to satisfy any and all obligations of the client to the Respondent. In other words, under a concept similar to cross collateralization, can the Respondent apply any and all retainers, no matter how they are allocated by the contract, to satisfy the client’s obligations to the Respondent.

There are no cases that specifically interpret the provisions of RPC 1.15(c). A normal reading of that language indicates that it contemplates the withdrawal by a lawyer of funds paid in advance for either “fees” earned or “expenses” incurred. The provision itself does not seem to

limit the lawyer to utilization of those funds for either legal fees or expenses based upon how they were denominated when paid. However, in this regard the Tennessee Supreme Court has provided us some guidance. In the case of *Board of Professional Responsibility v. Reguli*, 489 S.W.3d 408 (Tenn. 2015), the Supreme Court was faced with a similar issue when a client complained that a lawyer failed to return the unearned portions of a \$10,000 retainer fee. Our Supreme Court stated:

The term “retainer” is often used to describe three variations of fee arrangements. See Douglas R. Richmond, *Understanding Retainers and Flat Fees*, 34 J. Legal Prof. 113, 114–18 (2009). One type of retainer is the general retainer, sometimes called a “true” or “classic” retainer. *Id.* at 114. This fee merely ensures a lawyer's availability to a client. *Id.* at 114–15. The client must pay the lawyer additional fees for actual legal services performed by the lawyer should the client wish to employ the lawyer for a particular matter. *Id.* at 115. The Tennessee Rules of Professional Conduct recognize that general retainer fees are earned upon receipt, assuming the lawyer remains available to serve the client. Tenn. Sup.Ct. R. 8, RPC 1.5 cmt. 4a. Because this fee is earned upon receipt, the fee should not be placed in a client trust account, as the fee becomes the lawyer's property. See Tenn. Sup.Ct. R. 8, RPC 1.15 cmt. 10. Another type of retainer is the “advance fee retainer,” which “is a present payment to a lawyer as compensation for the provision of specified legal services in the future.” Richmond, *supra*, at 118. This fee is intended to compensate the lawyer for *all* work to be done on a matter, and is more commonly known as a “fixed” or “flat” fee. *Id.* (emphasis added). This fee is also earned upon receipt, assuming the lawyer is available to perform the services. Tenn. Sup.Ct. R. 8, RPC 1.5 cmt. 4a. Accordingly, an earned fixed fee should not be placed in a client trust account. Tenn. Sup.Ct. R. 8, RPC 1.15 cmt. 10. A remaining retainer fee is the “security retainer,” which “is intended to secure the client's payment of fees for future services that the lawyer is expected to perform.” Richmond, *supra*, at 116. A “lawyer who collects a security retainer draws it down pursuant to an agreed hourly rate as the lawyer earns the fees by performing legal services for the client.” *Id.* at 117. Retainer funds paid pursuant to a security retainer agreement “remain the client's property until the lawyer applies them to charges for services that are actually performed.” *Id.* Thus, a lawyer must initially place such fees into a client trust account and only withdraw the fees as the lawyer earns them. Tenn. Sup.Ct. R. 8, RPC 1.15 cmt. 10. Any portion of such a fee not earned by the lawyer upon termination of the lawyer's representation must be returned to the client pursuant to RPC 1.16(d)(6). See also Tenn.

Sup.Ct. R. 8, RPC 1.5 cmt. 4; Tenn. Sup.Ct. R. 8, RPC 1.15 cmt. 10.

Bd. of Prof'l Responsibility v. Reguli, 489 S.W.3d 408, 421–22 (Tenn. 2015) (citations original). Thus, our Supreme Court has recognized three types of retainer fees: (1) a true retainer which is paid only for the availability of the lawyer and earned by the lawyer upon payment; (2) fixed or flat fee retainer which as payment intended to compensate the lawyer for all work to be done and also is earned by the lawyer upon payment; and (3) a security retainer which is intended to secure the client's payment of fees for future services and therefore remains the property of the client until the lawyer applies them to charges for services that are actually performed.

In this case, the Respondent's contract states "I agree to pay a retainer of \$1320.00, which is non-refundable, plus filing fees and expenses." Therefore, it is clear that the amount of \$1320.00 constituted a fixed or flat fee retainer for the Respondent's legal services. The remaining funds, i.e., \$495.00 were then a security retainer intended to secure the client's payment of "filing fees and expenses" as those items are incurred. Thus, it is reasonable to conclude that the parties anticipated that any and all legal services would be performed for the nonrefundable flat fee of \$1320.00 and that the security retainer of \$495.00 would only be utilized for items constituting "filing fees and expenses." It does not appear that the parties contemplated the security retainer of \$495 could be utilized for any and all obligations of the client to the Respondent.

In fact, the Respondent's explanation sheet (Exhibit 7) on the second page states as follows:

If both spouses have not signed the agreement, or one of the spouses has not returned the agreement signed within 30 days, *we will close our file*. To *re-open* the file, even on the 31st day, there is an *additional fee* of \$150.00 **THERE ARE NO EXCEPTIONS**. Any new work such as changing 'no fault' to 'fault' or 'grounds' will require a *new original fee in full*.

Because there would be no costs or filing fees¹ involved if both spouses have not signed the agreement, it is apparent that the parties anticipated that if the uncontested divorce were

¹ Although there is a possibility that the expenses incurred by the Respondent's office would exceed \$495 without regard to filing fees or court costs, we note that where the parties have not signed the divorce paperwork, the

converted into a contested divorce a new retainer for legal fees would be expected to be paid by the client. There is no indication that the security retainer of \$495 would be utilized to pay these fees. In fact, the contract is completely silent on that point.

Utilizing the canon of contract construction that a contract may be determined to be ambiguous if it is "susceptible to more than one reasonable interpretation," *see Dog House Investments, LLC v. Teal Properties, Inc.*, 448 S.W.3d 905, 913 (Tenn. Ct. App. 2014), we find that the contract upon this point is ambiguous and subject to both interpretations. Tennessee courts adhere to the general rule that ambiguities in a contract are construed against the drafter. *Ralph v. Pipkin*, 183 S.W.3d 362, 367 (Tenn.Ct.App.2005) (citation omitted). Here, that construction would go against the Respondent. Therefore, we find that the contract contemplated that the security retainer of \$495 could only be utilized for "Costs, Expenses & Filing Fees."²

II.

Having found that the security retainer of \$495 could only be used for "Costs, Expenses & Filing Fees," we now turn to the inquiry of whether the secretarial fees charged by the Respondent were properly chargeable as "Costs, Expenses & Filing Fees" as indicated by the Respondent's contract. Of course, if the charges are properly chargeable as costs, expenses and filing fees, then the Respondent's use of the security retainer for that purpose is properly allowable under the provisions of RPC 1.15(c). On the other hand, if they are not properly chargeable as costs, expenses and filing fees, then the Respondent would be in violation of RPC 1.15(c) since such funds are only to be withdrawn by the lawyer as the fees are earned or expenses incurred.

Respondent admits that the secretarial time does not constitute costs and filing fees as mentioned above. Thus, the inquiry is whether or not the secretarial time constitutes expenses under the contract. Here, again, the contract is silent as to what constitutes expenses. Respondent

likelihood that the expenses would exceed \$495 is remote.

² We note that the contract documents utilize three different phrases to describe this security retainer. The contract signed by Houseton describes this as "filing fees and expenses." *See* Exhibit 1. The Client Receipt of Payment describes this as "Costs, Expenses & Filing Fees." *See* Exhibits 1 & 2. And, the Document Entitled Information about Fees & Cost-Effective May 20, 2015 describes this fee as "Costs & Expenses." We conclude that these are all referring to the exact same thing as the latter document indicates that these include "filing fees, check handling fee, photocopy, and some court costs." *See* Exhibit 7.

points out that his contract provides "I understand and agree that I will be charged for all time that my attorneys incur relating to my divorce, including but not limited to, Court appearances and travel time, composition and preparation of documents, all consultations, whether in person or by phone, all conferences, and I agreed to pay paralegal and secretarial time at \$100.00 per hour, and clerical time at \$50.00 per hour." Respondent argues that this provision provides that his secretarial time is appropriately charged as an expense. We disagree.

First, the Respondent's contract documents include the Information about Fees & Costs Effective May 20, 2015 sheet which is the only document that lists items that are anticipated to be treated as "Costs & Expenses." In that regard it provides that "Costs & Expenses" "includes filing fees, check handling fee, photocopying, and some court costs." It also indicates specifically that "Costs & Expenses" "does not include Attorney fees." As indicated above, Respondent admits that Houseton incurred no filing fees, check handling fees, court costs or photocopying beyond the 28 copies listed on the second invoice. Thus, this provision does not support the Respondent's argument that secretarial time is included as a cost and expense.

Second, the language to which the Respondent refers appears to be addressing attorney's fees and other professional fees rather than expenses. In that regard, the subject language specifically states that the client will be responsible for "all time that my attorneys incur relating to my divorce... and I agree to pay paralegal and secretarial time at \$100.00 per hour..." Here, when the entire sentence is read together, it is clear that the sentence is referring to professional fees and services provided by the Respondent's office. In concept, this is similar to the canon of statutory construction that dictates that "when a general word or phrase follows a list of specifics, the general word or phrase will be interpreted to include only items of the same class as those listed." *State v. Marshall*, 319 S.W.3d 558, 561 (Tenn. 2010) (*ejusdem generis* limits the breadth of the general phrase so that neither the general phrase nor the specific terms are inoperative). Here, in the first part of the sentence, the class of items discussed are legal fees or attorney's fees which makes the secretarial time and paralegal time similar in class.

Moreover, when asked, the Respondent admitted that he did not pay his secretary \$100 per hour. As a result, it is clear that the \$100 per hour fee charged to Houseton includes some

element of profit for the Respondent which makes the secretarial time a profit center for the Respondent rather than an expense.

Finally, the Respondent's contract also includes the following provision: "I will pay all expenses, including but not limited to: depositions, investigative reports, and photocopies." We believe that this language implicates a familiar canon of both contractual and statutory construction: *expressio unius est exclusio alterius*. That canon means that to mention one thing in a contract or a statute is to exclude others things of the same kind which are not mentioned. *In re Estate of Davis*, 308 S.W.3d 832, 841 (Tenn.2010); *Kampert v. Valley Farmers Co-op.*, No. M200902360COAR10CV, 2010 WL 4117146, at *5 (Tenn. Ct. App. Oct. 19, 2010). In the subject language, the Respondent's contract provides a list of items as examples of expenses that does not include secretarial time.

As a result, we conclude that the secretarial time invoiced by the Respondent was not properly chargeable against the security retainer for "Costs & Expenses." Thus, the Respondent's withdrawal of those funds was improper under the provisions of RPC 1.15(c) as the expenses had not been incurred.

III.

Our final task, after having determined that the Respondent's actions in withdrawing the funds being held as Costs & Expenses to satisfy an invoice for secretarial time, we must now determine the appropriate sanction for violation of RPC 1.15(c) in this case. Section 15.4 of Rule 9 of the Rules of the Supreme Court states, in pertinent part, as follows:

In determining the appropriate type of discipline, the hearing panel shall consider the applicable provisions of the ABA Standards for Imposing Lawyer Sanctions.

The Board points to ABA standard 4 for imposing lawyer sanctions. This standard, in pertinent part, provides as follows:

4.1 FAILURE TO PRESERVE THE CLIENT'S PROPERTY

Absent aggravating or mitigating circumstances, upon application of the factors set out in 3.0, the following sanctions are generally appropriate in cases involving the failure to preserve client property:

* * *

4.12 Suspension is generally appropriate when a lawyer knows or should know that he is dealing improperly with client property and causes injury or potential injury to a client.

4.13 Reprimand (Public Censure) is generally appropriate when a lawyer is negligent in dealing with client property and causes injury or potential injury to a client.

Based upon these standards, suspension is generally appropriate when a lawyer knowingly or intentionally violates the rule and a reprimand is appropriate when the lawyer is negligent in dealing with the client's property and thereby violates the rule. Here, we believe that the appropriate sanction is a public censure. This is due in part to the Respondent's reasonable belief that his contract allowed him to charge the secretarial time against the security retainer.

However, we are cognizant of the fact that, as pointed out by the Board, the second invoice which the Respondent prepared and submitted over a year after the Respondent's last interaction with Houseton does raise some red flags. First, it appears to be more than coincidental that the amount of the second invoice is approximately the same amount as the security retainer for costs & expenses. Likewise, it does cause us some concern that the invoice which is dated March 16, 2018 purports to include time from March 23, 2018. Moreover, the entire invoice appears to be secretarial time associated with preparing invoices to be submitted to Houseton where only two such invoices were submitted, i.e., the first one and the one dated March 16, 2018. In other words, the Respondent attempted to charge Houseton fees for creating the second invoice which essentially itemizes the fees for its own creation.

Further, we note that the following aggravating factors, as set forth in Section 9.2 of the ABA Standards for Imposing Lawyer Sanctions, are present in this case:

- Prior disciplinary offenses;
- Substantial experience in the practice of law; and
- Indifference to making restitution.

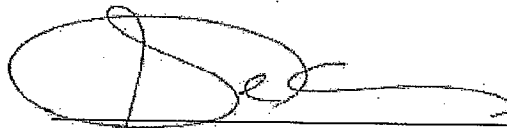
We don't find any mitigating factors that are present in this case.

Upon consideration of all of the circumstances and the appropriate standards, we believe that the Respondent's actions are best characterized as negligent in dealing with Houseton's property and in violating RPC 1.15(c) as indicated by Section 4.13. Thus, we believe that the appropriate sanction, pursuant to Rule 9, Section 15.4 of Tennessee Supreme Court Rules, is a public censure as defined by Rule 9, Section 12.4. Additionally, we find it appropriate to order restitution in the amount of \$495 to be made to Houseton by Respondent.

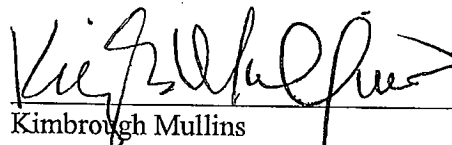
It is therefore **ORDERED, ADJUDGED AND DECREED** that the Respondent, being found to have violated the provisions of RPC 1.15(c) and 8.4 (a), receive a public censure for this violation and is further ordered to refund Houseton his security retainer of \$495.00. Any and all other outstanding motions or issues are denied as moot.

THIS JUDGMENT MAY BE APPEALED PURSUANT TO §33 OF RULE 9 OF THE TENNESSEE SUPREME COURT RULES BY FILING WITHIN SIXTY (60) DAYS OF THE DATE OF ENTRY OF THE HEARING PANEL'S JUDGMENT A PETITION FOR REVIEW IN THE CIRCUIT OR CHANCERY COURT OF THE COUNTY IN WHICH THE OFFICE OF THE RESPONDENT OR PETITIONING ATTORNEY WAS LOCATED AT THE TIME THE CHARGES WERE FILED WITH THE BOARD.

ENTERED on this the 8th day of May, 2019.



Sean Antone Hunt, Chair



Kimbrough Mullins

Buckner Wellford
Buckner Wellford

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing has been sent to Respondent, William A. Cohn, 291 Germantown Bend Cove, Cordova, TN 38018, via U.S. First Class Mail, and hand-delivered to Alan Johnson, Disciplinary Counsel, on this the 8th day of May, 2019.



Rita Webb
Executive Secretary

NOTICE

This judgment may be appealed by filing a Petition for Review in the appropriate Circuit or Chancery Court in accordance with Tenn. Sup. Ct. R. 9, § 33.