

**IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE,
AT NASHVILLE**

RONALD K. NEVIN,
Petitioner,

v.

**BOARD OF PROFESSIONAL
RESPONSIBILITY OF THE
SUPREME COURT OF TENNESSEE,**
Respondent.

No. 05-1272-II

ORDER

This cause came on to be heard on the 23rd day of January, 2006, before Honorable Jerry Scott, Senior Judge, upon the Petition for Writ of Certiorari filed by the Petitioner, Ronald K. Nevin, the Amended Return to Writ of Certiorari filed by the Board of Professional Responsibility, the Petition for Discipline filed February 1, 2000, the Answer thereto filed February 28, 2000, the Amended Answer to Petition for Discipline filed March 24, 2003, various other pleadings, Stipulations of Fact filed February 17, 2005, the transcript of the proceedings before a Hearing Panel of the Board on February 28, 2005, the exhibits thereto, the Judgment of the Hearing Panel filed March 21, 2005, the testimony of the Petitioner in open court, the arguments of counsel for the Petitioner and the Disciplinary Counsel to the Board, the pre-trial briefs and supplemental briefs filed by the parties, and the entire record in this matter, from all of which it appears to the Court as follows:

The Petitioner is an attorney licensed to practice law in the State of Tennessee, who was admitted to the bar in 1972. His Board of Professional Responsibility number is 003463. From 1975 to 1999, the Petitioner served as Public Guardian for Davidson County, by appointment of the Metropolitan Council.

The Respondent is the Board of Professional Responsibility created by the Tennessee Supreme Court and vested by our State's highest court with the power to investigate and, in proper cases, to recommend discipline of attorneys licensed to practice law in Tennessee by the Tennessee Supreme Court, which has plenary power over all issues relating to the practice of law. In Re: Burson, 909 S.W.2d 768, 772-73 (Tenn. 1995).

The Petition for Discipline, Docket No. 2000-1147-5-LC, filed on February 1, 2000, originally arose from File No. 21366-5-LC, filed with the Board of Professional Responsibility on August 17, 1999, and File No. 21388-5-LC, filed with the Board of Professional Responsibility on August 20, 1999. The matters raised in File No. 21388-5-LC were not pursued by the Disciplinary Counsel.

File No. 21366-5-LC alleges three complaints regarding the Petitioner's court appointed fiduciary duties in the following cases: Conservatorship of Cara Sneed Pyle, Davidson County Circuit Court Docket No. 95P-2014, Estate of Pauline Doucette, Davidson County Circuit Court (Probate Division) No. 98P-1511, and Limited Guardianship of Kenneth Jackson, Davidson County Circuit Court 89C-3494.

Before the Hearing Panel, the Disciplinary Counsel called only the accused attorney to testify. The Petitioner presented the testimony of seven witnesses to refute the allegations against him. No witnesses were called by either party to testify before this Court. Both the Petitioner and the Board relied on the transcript and the record before the Hearing Panel.

In the matter of Cara Sneed Pyle, Mr. Nevin was appointed Conservator for Ms. Pyle for the period from October 10, 1997, through February 5, 1999. Mr. Nevin replaced Donald E. Savage, who had voluntarily resigned as Conservator due to difficulties with Ms. Pyle's adult children.

A Property Management Plan was filed on July 8, 1997, by Mr. Savage, the former conservator, and was adopted by the Probate Court on July 16, 1997. The Plan authorized the sale of the Ms. Pyle's house (including 12.17 acres of 354 total acres) and her personal contents of the house. The Plan indicated that, at the rate her living expenses exceeded her income, it was estimated that Ms. Pyle's funds would last for only another eight to ten months.

On November 19, 1997, Mr. Nevin received Ms. Pyle's funds in the amount of \$82,551.70 from Mr. Savage.

On December 8, 1997, an Order was entered which authorized Mr. Nevin to list the house and 17 acres for sale with a real estate agent and granted permission to sell the personal property at auction, with the contract being subject to court approval. Mr. Nevin did not list the property

with an agent; however, in early February 1998, he ordered an appraisal of the real property (including the house and all of the acreage).

On December 17, 1997, Mr. Nevin purchased a \$50,000.00 certificate of deposit for Ms. Pyle, to mature in six months.

An auction of Ms. Pyle's personal property was held on January 17, 1998, with Mr. Nevin receiving proceeds of \$39,237.57 on March 2, 1998.

On March 13, 1998, Mr. Nevin purchased a second certificate of deposit in the amount of \$20,000.00, to mature in six months.

On April 24, 1998, Mr. Nevin received the real property appraisal, and proceeded to use Ms. Pyle's money to facilitate the sale of acreage (excluding the house and its surrounding acreage), without approval of the court.

In May 1998, Mr. Nevin transferred \$25,000.00 from his trust account to Ms. Pyle's account when the funds in her account were insufficient to cover her expenses. No notation was made in his trust account to reflect the transfer. Mr. Nevin testified that he chose to transfer funds rather than cash in the certificates of deposit because of early withdrawal penalties. Mr. Nevin further testified that the transferred funds were earned but unpaid legal fees, and therefore, were his property and not the property of other clients held in trust.

On May 28, 1998, Mr. Nevin contracted to sell 345 acres of Ms. Pyle's property for \$890,000.00, subject to court approval. The contract excluded the house and surrounding acreage, leaving only approximately 9 acres to be sold with the dwelling. On May 29, 1998, the prospective buyer paid \$250,000.00 earnest money, which Mr. Nevin deposited into his trust account, rather than Ms. Pyle's account. (Mr. Nevin's trust account was an interest bearing account, and was not converted to an IOLTA account until 2000). The earnest money deposit earned \$122.77 in interest, which remained in Mr. Nevin's account, to be used at his discretion.

In early June 1998, Mr. Nevin purchased a \$300,000.00 ninety-day certificate of deposit for Ms. Pyle with the earnest money payment, plus \$50,000.00 from his trust account. Mr. Nevin testified that the \$50,000.00 "would have been funds from \$50,000 that I had put in the account from other wards or -- well, her or general trust fund clients."

When the \$50,000.00 certificate purchased on December 17, 1997, matured, Mr. Nevin deposited the entire amount into his trust account on June 19, 1998, with \$25,000.00 going to repay the advancement he had made to Ms. Pyle in May of 1998. Mr. Nevin made no accounting of the \$25,000.00 balance of Ms. Pyle's \$50,000.00 certificate of deposit remaining in his trust account. It was only when Mr. Nevin was notified in May 1999 by attorneys Susan Bass and Donald Hildebrand (who had been retained by Ms. Pyle's children) that there was a \$25,000.00 deficit in Ms. Pyle's account, that he repaid the \$25,000.00 to her account.

On August 27, 1998, Mr. Nevin advanced \$20,000.00 from his trust account to Ms. Pyle's account against the \$20,000.00 certificate purchased in March 1998, which was due to mature September 17, 1998. When the certificate matured, Mr. Nevin deposited the \$20,000.00 into his trust account, but made no accounting of the funds. Mr. Nevin originally stated that the \$20,000.00 deposit was a royalty payment to Ms. Pyle from Nuveen United Trust, although the Nuveen royalties had always been less than \$1,000.00. He testified that his secretary had prepared the accounting and he had merely reviewed it, missing the discrepancies in deposit entries. Finally, Mr. Nevin acknowledged that the funds were actually an advance to Ms. Pyle from his trust account.

On September 19, 1998, Mr. Nevin petitioned the Court to sell the 345 acres for \$890,000.00, although he had already contracted to sell the property in May 1998 and had already received earnest money from the prospective purchaser.

On November 16, 1998, Mr. Nevin transferred \$20,000.00, which he reported as "escrow earnest money" from his trust account to Ms. Pyle's account, and on December 18, 1998, disbursed \$20,000.00 from her account into his trust account. Mr. Nevin first testified that the November 16, 1998, transfer from his account was to offset the December 17, 1997, \$25,000.00 deficit in Ms. Pyle's account when he deposited \$50,000.00 of her funds into his trust account. However, upon further questioning, Mr. Nevin admitted that he was not aware of the deficit until it was brought to his attention by Ms. Bass and Mr. Hildebrand in May 1999, and that the November 1998 transfer of \$20,000.00 to Ms. Pyle's account was actually an advance.

On November 20, 1998, Mr. Nevin petitioned the court for permission to sell Ms. Pyle's house and adjacent nine acres. Mr. Nevin testified that although there was an order entered authorizing the sale of the dwelling and the adjacent 17 acres, this amount of land had been reduced to 9 acres due to the pending unauthorized sale of 345 acres.

Although he was aware that court approval was required, on December 10, 1998, Mr. Nevin sold five of Ms. Pyle's stocks and bonds without the court's approval, testifying that "I had intended to get authorization or ratification of my act afterwards from the Court, but I did not at that time."

At a status conference conducted in the Probate Court of Davidson County on February 5, 1999, it was determined that Ms. Pyle's bills were substantially in arrears, including \$28,000.00 owed at her nursing home residence. Following the status conference, Mr. Nevin resigned as Ms. Pyle's conservator, Ms. Bass and Mr. Hildebrand were appointed as co-conservators, and the sale of the 345 acres was disapproved as unauthorized and the earnest money was returned to the prospective purchaser.

In the case of Cara Sneed Pyle, the Hearing Panel found that Mr. Nevin violated DR 9-102(B)(3)¹ and DR 1-102(A)² by transferring funds between his client trust account and Ms.

¹ The events giving rise to this disciplinary action all occurred prior to March 1, 2003, when the Tennessee Rules of Professional Conduct became effective. Thus, the prior Disciplinary Rules and Ethical Considerations in the Code of Professional Responsibility governed the conduct of Mr. Nevin and all other attorneys at the time all of these

Pyle's account and by failing to preserve the identity of the funds and property in Ms. Pyle's account for which he served as fiduciary.

DR 9-102(B)(3) provides:

(B) A lawyer shall:

(3) Maintain complete records of all funds, securities and other properties of a client coming into the possession of the lawyer and render appropriate accounts to the client regarding them.

DR 1-102(A) provides:

(A) A lawyer shall not:

(1) Violate a Disciplinary Rule.

(2) Circumvent a Disciplinary Rule through actions of another.

(3) Engage in illegal conduct involving moral turpitude.

(4) Engage in conduct involving dishonesty, fraud, deceit, or misrepresentation.

(5) Engage in conduct that is prejudicial to the administration of justice.

(6) Engage in any other conduct that adversely reflects on his fitness to practice law.

(7) Willfully refuse to comply with a court order entered in a case in which the lawyer is a party.

The Hearing Panel found that Mr. Nevin failed to detect that he owed \$25,000.00 to the Pyle account, thereby failing to maintain complete records in further violation of DR 9-102(B)(3); failed to act with reasonable diligence in violation of DR 7-101(A)(1); and neglected a matter entrusted to him in violation of DR 6-101(A)(3).

DR 7-101(A)(1) provides:

(A)(1) A lawyer shall act with reasonable diligence and promptness in representing a client.

events took place, even though all of the hearings took place after the new Rules became effective. By the terms of the new Rules, they have prospective effect only.

² The Hearing Panel's Judgment cites violations of both DR 1-102(A) and DR 1-102(A)(1). Since no facts are alleged to support violations of DR 1-102(A)(2)-(7), nor are any of these subsections cited in regard to the Cara Sneed Pyle complaint, the Court reasons that references to DR 1-102(A) are actually references to DR 1-102(A)(1).

DR 6-101(A)(3) provides:

- (A) A lawyer shall not:
- (3) Neglect a legal matter entrusted to the lawyer.

The Hearing Panel found that Mr. Nevin commingled trust accounts without documentation of identity of those funds and engaged in a series of transactions in violation of DR 9-102(B)(3).

The Hearing Panel also found that Mr. Nevin failed to comply with the Mechanics of Trust Accounting, Formal Ethics Opinion 89-F-121.

Mr. Nevin was found to be in violation of DR 9-102(A) by improperly retaining interest earned from the funds and accounts held in his trust for his own discretionary use.

DR 9-102(A) provides as follows:

- (A) All funds of clients paid to a lawyer or law firm, including advances for costs and expenses, shall be deposited in one or more identifiable insured depository institutions maintained in the state in which the law office is situated,

For purposes of this rule, "insured depository institution" shall mean an institution maintaining government insured depository accounts on which withdrawals or transfers can be made on demand, subject only to such notice period which the institution is required to observe by law or regulation. No funds belonging to the lawyer or law firm shall be deposited therein except as follows:

- (1) Funds reasonably sufficient to pay service charges may be deposited therein;
- (2) Funds belonging in part to a client and in part presently or potentially to the lawyer or law firm must be deposited therein, but the portion belonging to the lawyer or law firm may be withdrawn when due unless the right of the lawyer or law firm to receive it is disputed by the client, in which event the disputed portion shall not be withdrawn until the dispute is finally resolved.

Finally, because Mr. Nevin was found to have violated other disciplinary rules, the Hearing Panel found him to be in violation of DR 1-102(A)(1).

In the matter of the Estate of Pauline Doucette, Mr. Nevin served as personal representative and fiduciary. On January 14, 1999, Mr. Nevin filed an inventory reflecting the total value of the estate to be \$84,599.91. Although he was aware of certificates of deposit in excess of \$100,000.00, those assets were omitted from the inventory.

A fee dispute existed between Ms. Doucette's children and Mr. Nevin. Ms. Doucette's daughter, Eva Brewer, alleged that although she and Mr. Nevin had agreed that he would be paid \$150.00 per hour for his work on the estate, his claim for fees was at the rate of \$250.00 per hour. Ms. Brewer further complained that that she had had to correct Mr. Nevin's incomplete inventories and accountings, and that he had not reported over \$90,000.00 of the estate's assets which were held in certificates of deposit. Ms. Brewer's two brothers are also heirs to their mother's estate. Both men suffer from substantial psychiatric disorders, with one brother, Alan Doucette, being the ward of a conservatorship. Therefore, it is unlikely that either son would appreciate whether the accountings were complete.

On June 29, 1999, Honorable Frank G. Clement, Jr., the then Judge of the Davidson County Probate Court and now a Judge on the Tennessee Court of Appeals for the Middle Section, entered an Order awarding Mr. Nevin \$4,658.95 in attorney's fees. However, the Order reflects that Judge Clement acknowledged the underreporting of assets and set the matter for a status

review. Mr. Nevin then amended his Final Accounting to reflect total disbursements of \$194,296.84.

The Hearing Panel found that in the matter of the Doucette estate, Mr. Nevin violated DR 7-101(A)(1) and DR 1-102(A)(1).

DR 7-101(A)(1) provides:

(A)(1) A lawyer shall act with reasonable diligence and promptness in representing a client.

DR 1-102(A)(1) provides:

(A) A lawyer shall not:
(1) Violate a Disciplinary Rule.

The Hearing Panel found that Mr. Nevin knew of the additional assets prior to filing the inventory and accounting and thereby misrepresented the assets of the estate to the court.

In the matter of Kenneth Jackson, Mr. Nevin was appointed Limited Guardian over the property of a four year old child had who received a medical malpractice settlement. In an Order entered January 13, 1995, Mr. Nevin was authorized to purchase a home for the benefit of Kenneth Jackson and his mother.

On January 23, 1995, a check was made payable to Ron Nevin, Guardian for Kenneth Jackson, in the amount of \$43,938.10, for the purchase of the home. On January 30, 1995, a warranty deed to the house was filed with the title in the name of the minor child, Kenneth Jackson. The

warranty deed provided that tax bills were to be sent to Kenneth Jackson, but did not indicate he was a minor. Further, there was no indication in the deed that a guardianship was in place, that Mr. Nevin was the child's guardian or that tax notices should be sent to him. Mr. Nevin failed to establish any procedure or to take any steps to ensure that the property taxes on the house were paid.

Although Mr. Nevin rendered various services for the child, and received fees for those services pursuant to Orders entered August 11, 1994, October 5, 1995, August 8, 1996, August 7, 1997, October 9, 1998, and August 5, 1999, and although he had authority to write checks without court approval, he did not pay the property taxes on the home. Rather, each year the tax bill was sent to the minor, Kenneth Jackson, and the taxes remained unpaid.

In an Affidavit filed September 15, 1998, Mr. Nevin itemized his time and services rendered, and represented that he had spoken with the child's mother, Carleesa Hayes, on July 16, 1997, concerning her rental of the minor's house to a third party. Although Mr. Nevin was aware that Ms. Hayes was receiving rental payments on the property and that those payments were properly the child's income, he took no action to collect the rental payments from the tenants or to bring the matter to the court's attention. The Affidavit further states that Mr. Nevin had conversations with Ms. Hayes on October 8, 1997, and November 24, 1997, regarding her paying the upcoming 1997 property taxes from the rental income, which she had received. Mr. Nevin testified that at the time of these conversations, he was aware that Ms. Hayes could not pay the 1997 taxes and

therefore, he would need to make arrangements for the payment of the property taxes for that year.

On February 2, 1998, Ms. Hayes notified Mr. Nevin that the 1997 property tax was due. On February 5, 1998, Mr. Nevin received and reviewed a letter from the Metropolitan Trustee regarding the property taxes. In a letter to Laura Chastain, Disciplinary Counsel to the Board of Professional Responsibility, dated October 26, 1999, Mr. Nevin stated that he received a delinquent tax notice for 1996 on February 6, 1998, which Ms. Hayes had received from the Metro Division of Collection. Mr. Nevin also stated that he had received a letter from the Metro Trustee on February 12, 1998, concerning delinquent taxes, and on February 27, 1998, he had a telephone conversation with Becky Dye of the Circuit Court Clerk's office regarding the property tax payment.

Mr. Nevin testified that he had not paid either the 1995 or 1996 property taxes on the property and was aware that the 1997 taxes had not been paid by Ms. Hayes when he spoke with the Metro Trustee regarding the delinquent taxes. However, he took no action to inquire about the tax liability or deficiency for any year other than 1997. The property taxes remained unpaid, and in December 1997, the house titled to the minor Kenneth Jackson was sold at a tax sale. Mr. Nevin testified that he became aware of the sale in January 1999, when Ms. Hayes informed him. Subsequently, Ms. Hayes retained attorneys Alan Turk and Robert Rutherford to represent her interests in that matter.

On April 27, 1999, Mr. Nevin, Mr. Turk, and Mr. Rutherford met with Honorable Barbara Haynes, a Circuit Court Judge, and related the above facts regarding the tax sale. Mr. Nevin then notified his malpractice insurance carrier regarding his liability for the parties' loss of their home.

On May 25, 1999, Mr. Nevin filed a petition in the Chancery Court of Davidson County to recover the net proceeds received from the sale, and on that same day an Order was entered directing the Clerk and Master to pay Mr. Nevin \$16,473.06. Mr. Nevin filed a motion in Circuit Court on June 18, 1999, for authorization to pay the funds received from the tax sale into court, and on July 9, 1999, an Order was entered granting his motion. Mr. Nevin deposited the sum of \$16,473.06 with the Circuit Court Clerk, but he did not report the deposit on any accounting.

Subsequently, a settlement was reached with Mr. Nevin's liability insurance carrier, and the minor, Kenneth Jackson, received \$38,376.96, reflecting the difference between the appraised value of the home and the net amount recovered after the tax sale. On September 28, 1999, Mr. Nevin was terminated as Limited Guardian for Kenneth Jackson.

Mr. Nevin testified that he "probably" could have discovered that the house had been sold for delinquent taxes at any time beginning in October 1997, when he first became aware that there were unpaid taxes on the property. Mr. Nevin further testified that the property was still within the statutory period of redemption during the time he was in communication with the Metro

Trustee about delinquent taxes and that he could have investigated the status of prior tax years but failed to do so.

The Hearing Panel found that in the matter of Kenneth Jackson, Mr. Nevin did not exercise due diligence in his fiduciary duty when he failed to protect the minor's assets which had been specifically vested in him, rather than in the child's mother. The Hearing Panel found that he violated DR 7-101(A)(1) and DR 1-102(A)(1) by failing to ensure the property tax bills of the minor were paid in order to preserve and protect the property, and that he failed to take action and exercise diligence when he knew, or should have known, that the property taxes were due.

DR 7-101(A)(1) provides:

(A)(1) A lawyer shall act with reasonable diligence and promptness in representing a client.

DR 1-102(A)(1) provides:

(A) A lawyer shall not:
(1) Violate a Disciplinary Rule.

The Hearing Panel also found that Mr. Nevin further violated DR 7-101(A)(1) and DR 1-102(A)(1) by failing to safeguard the rental income of the property for the benefit of the minor. Furthermore, the Hearing Panel specifically rejected Mr. Nevin's contention that his role as limited guardian did not impose a duty to ensure the payment of property taxes for his ward.

In determining the appropriate discipline for Mr. Nevin, the Hearing Panel found the following aggravating factors existed pursuant to the ABA Standards for Imposing Lawyer Sanctions § 9.22(c), (d), and (g)-(i):

- (1) a pattern of misconduct;
- (2) multiple offenses;
- (3) refusal to acknowledge the wrongful nature of the conduct;
- (4) the vulnerability of the victim; and
- (5) his substantial experience in the practice of law.

Likewise, pursuant to the ABA Standards for Imposing Lawyer Sanctions § 9.32(g) and (m), the Hearing Panel found the following to be mitigating factors:

- 1) the character or reputation of the attorney; and
- 2) the remoteness of prior offenses.

Mr. Nevin testified that as Public Guardian he had approximately eighty (80) active files and that due to the volume of cases between 1997 and 1998, he had requested assistance, which the Probate Court denied because there were no available funds. In February 1998, Mr. Nevin submitted a compilation of expenses for the office of the Public Guardian to Larry Stephenson, trial court administrator, and also petitioned the Metro Council for additional funding, but his request was denied.

Mr. Nevin admitted that he had made errors in performing his duties in these three cases, but his actions were neither willful nor wanton and he received no personal profits from the transactions. Mr. Nevin argued that there had been no loss of funds to his wards, no shortage of funds in his escrow account, and no transfer of funds to either his firm's account or his personal account. Further, Mr. Nevin testified that his professional liability insurance carrier had made restitution on claims in the Pyle and Jackson cases and that he had personally paid the \$3,000.00 deductible on each claim.

Five attorneys, a certified public accountant, and the Juvenile Court Clerk, who was a former member of the Metro Council, testified before the Hearing Panel as character witnesses on behalf of Mr. Nevin. George Cate, Jr., the first Vice Mayor after the establishment of the Metropolitan Government of Nashville and Davidson County testified as to Mr. Nevin's good reputation in the Nashville legal community. Under examination by one of the members of the Hearing Panel, Mr. Cate testified that "normally, if a person is a guardian for the minor and handles assets, the assets should be held in the name of the guardianship."

Richard Cohen, a CPA since 1967, testified as a character witness for Mr. Nevin, with whom he had worked on several estates. Under examination by a member of the Hearing Panel, he admitted that he had no knowledge of how Mr. Nevin administered his trust account.

Leon Ruben, one of the Davidson County General Sessions Judges, testified as a character witness for Mr. Nevin, who had appeared before him in civil cases. He had no knowledge of anything relating to the matters before the Hearing Panel.

Larry Cole, an attorney, who worked for the Tennessee House of Representatives and was previously the Probate Master for five years, testified as a character witness. He admitted that he never examined any of Mr. Nevin's expenditures during his tenure at the Probate Court although he had seen Mr. Nevin in the Probate Court Clerk's Office. He remembers that Mr. Nevin had a reputation for being timely with his filings without having to be prodded by the court's staff.

Vic Lineweaver, the then Clerk of the Juvenile Court of Davidson County and a former member of the Metro Council testified as to Mr. Nevin's good character. As a council member, he had voted on the confirmation of Mr. Nevin as the Public Guardian. He knew nothing about the charges before the Board.

After hearing all of the proof, the Hearing Panel found that Mr. Nevin should be suspended from the practice of law for a period of six (6) months. The evidence clearly supports the Hearing Panel's decision. In the Pyle case, Mr. Nevin, with good intentions, improporly transferred funds between his trust account and his conservatorship account in a hodge podge manner without proper documentation of the ownership of the funds in his trust account. Even more serious were (1) his not listing the house and acreage for sale as ordered by the Court, (2) his contracting

to sell 345 acres without seeking prior approval from the Court, and (3) his reduction of the acreage of the property to be sold from 17 to 9 acres without Court approval.

In the Doucette case, he omitted certificates of deposits in the amount of \$100,000.00 from the inventory. It is inconceivable that a fiduciary could "forget" to list the largest asset from an inventory.

Finally, in the Jackson case, Mr. Nevin committed what this Court considers the most troubling misfeasance of all. Mr. Nevin titled the property in the child's name to protect the property from sale without court approval during his minority. To title the property in his own name as Trustee for the child would have been more businesslike. But the most egregious error was not having tax notices sent to himself, rather than to the child. Obviously, the child would not know what to do in response to the tax notices and it is possible that his mother assumed that Mr. Nevin would be aware of the need to pay the taxes. As a result, the child lost his home in the tax sale and Mr. Nevin lost the rental income, which properly belonged to the minor child, not to his mother. Fortunately the child ultimately did not lose the funds from his medical malpractice settlement because Mr. Nevin's malpractice insurance carrier and Mr. Nevin made the ward whole.

Thus, it is clear to the Court that a suspension from the practice of law is entirely appropriate for Mr. Nevin's derelictions in these three matters. It appears to the Court that a suspension from the practice of law for six months is entirely appropriate and is clearly justified by the circumstances of these neglected matters. Mr. Nevin's long experience, good character and

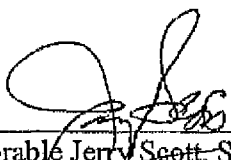
reputation in the practice of law were clearly mitigating factors which the Hearing Panel and this Court took into consideration.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED by the Court that the Petitioner, Ronald K. Nevin, be and he hereby is suspended from the practice of law for a period of six (6) months.

Pursuant to Rule 9, § 8.4 of the Rules of the Tennessee Supreme Court, if no appeal of this judgment is perfected within thirty (30) days of the filing of this judgment, the Clerk and Master of the Chancery Court of Davidson County, Tennessee, shall forward a copy of this Judgment to the Tennessee Supreme Court at Nashville and the Tennessee Supreme Court shall enter such order of enforcement of this decree, as that Court shall find to be right and proper.

The costs of this cause are adjudged against the Petitioner, Ronald K. Nevin, for which execution may issue, if necessary.

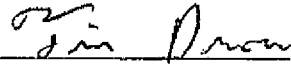
Enter this 3rd day of November, 2006.



Honorable Jerry Scott, Senior Judge, While
Sitting and Holding the Chancery Court of
Davidson County, Tennessee, by
Designation

CERTIFICATE OF SERVICE

I hereby certify that I have served true and exact copies of the foregoing Order upon William R. Willis, Jr., attorney for the petitioner, Willis & Knight, 215 Second Ave. North, Nashville, Tennessee 37201-1601, and James A. Vick, Disciplinary Counsel, Board of Professional Responsibility, 1101 Kermit Dr., Suite 730, Nashville, Tennessee 37217-5111, by placing the same in the United States Postal Service, with sufficient postage thereon to take them to their destinations this the 3rd day of November, 2006.



Tim Drown