



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

September 5, 2014

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been disciplined by the United States Tax Court for reasons explained in an order issued in the case of each practitioner.

Copies of the orders are attached.

1. Montgomery W. Cobb
2. James A. Endicott, Jr.
3. Lorenzo C. Fitzgerald, Jr.
4. Ellis Scott Frison, Jr.
5. W. Christopher Hodge
6. Ralph E. Lerner

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Montgomery W. Cobb

ORDER OF SUSPENSION

By Order Approving Stipulation for Discipline, dated March 5, 2014, the Supreme Court of the State of Oregon approved the stipulation for discipline that Mr. Cobb entered with the Oregon State Bar on February 26, 2014, and he was suspended from the practice of law in the State of Oregon for 30 days.

The Court issued an Order to Show Cause on May 29, 2014, affording Mr. Cobb the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause instructed Mr. Cobb to (1) submit a written response to the order on or before June 27, 2014, and (2) notify the Court in writing on or before June 27, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

On June 27, 2014, the Court received Mr. Cobb's response to the May 29, 2014, Order to Show Cause stating that he waived appearance at the hearing scheduled on July 16, 2014.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued May 29, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Cobb is forthwith suspended from practice before the United States Tax Court, until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

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ORDERED that Mr. Cobb's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that, until reinstated, Mr. Cobb is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that the Court will file orders to withdraw Mr. Cobb as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Cobb shall, with 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 5, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: James A. Endicott, Jr.

ORDER OF DISBARMENT

By order dated December 10, 2013, the Supreme Court of Texas, accepted Mr. Endicott's resignation as an attorney and counselor at law in the State of Texas. The Supreme Court of Texas took such action after reviewing Mr. Endicott's Motion for Acceptance of Resignation as Attorney and Counselor at Law in Lieu of Disciplinary Action, and the Response to Motion filed by the Office of the Chief Disciplinary Counsel for the Commission for Lawyer Discipline. The order of the Supreme Court of Texas states that the court deems Mr. Endicott's professional misconduct, as detailed in the Response to Motion, conclusively established for all purposes. Additionally, Mr. Endicott failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the order of the Supreme Court of Texas dated December 10, 2013, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on May 29, 2014, affording Mr. Endicott the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause instructed Mr. Endicott to (1) submit a written response to the order on or before June 27, 2014, and (2) notify the Court in writing on or before June 27, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on July 16, 2014.

The Order to Show Cause, issued May 29, 2014, was mailed to Mr. Endicott by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on June 6, 2014. The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court. The Court has received no response from Mr. Endicott to the Order to Show Cause, issued May 29, 2014, nor has the Court received by June 27, 2014, notice of Mr. Endicott's intention to appear at the scheduled hearing.

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Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued May 29, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Endicott is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Mr. Endicott's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that Mr. Endicott is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that the Court will file orders to withdraw Mr. Endicott as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Endicott shall, within 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 5, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Lorenzo C. Fitzgerald, Jr.

ORDER OF SUSPENSION

By order of the District of Columbia Court of Appeals, filed March 25, 2014, Mr. Fitzgerald was suspended from the practice of law in the District of Columbia, pending final disposition of disciplinary proceedings before that court. Mr. Fitzgerald failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the March 25, 2014, order of the District of Columbia Court of Appeals, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on May 29, 2014, affording Mr. Fitzgerald the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause instructed Mr. Fitzgerald to (1) submit a written response to the order on or before June 27, 2014, and (2) notify the Court in writing on or before June 27, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued May 29, 2014, was mailed to Mr. Fitzgerald by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail was returned to the Court by the United States Postal Service, the envelope marked, "Return to Sender – Unclaimed – Unable to Forward". The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no written response from Mr. Fitzgerald to the Order to Show Cause, issued May 29, 2014, nor has the Court received by June 27, 2014, notice of Mr. Fitzgerald's intention to appear at the scheduled hearing.

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Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued May 29, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Fitzgerald is forthwith suspended from practice before the United States Tax Court, until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Mr. Fitzgerald's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that, until reinstated, Mr. Fitzgerald is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that the Court will file orders to withdraw Mr. Fitzgerald as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Fitzgerald shall, within 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 5, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Ellis Scott Frison, Jr.

ORDER OF DISBARMENT

By order filed July 25, 2013, the District of Columbia Court of Appeals suspended Mr. Frison from the practice of law in the District of Columbia, pending further order of the court. Thereafter, by opinion and order issued on April 24, 2014, the District of Columbia Court of Appeals, per curiam, disbarred Mr. Frison from the practice of law in the District of Columbia. Also, by order filed February 18, 2014, the United States Court of Appeals for the District of Columbia Circuit suspended Mr. Frison from the practice of law before that court, pending further order of the court. Additionally, Mr. Frison failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure, of (1) the entry of the July 25, 2013, order of the District of Columbia Court of Appeals; (2) the entry of the April 24, 2014, opinion and order of the District of Columbia Court of Appeals; and (3) the filing of the February 18, 2014, order of the United States Court of Appeals for the District of Columbia.

The Court issued an Order to Show Cause on May 29, 2014, affording Mr. Frison the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause instructed Mr. Frison to (1) submit a written response to the order on or before June 27, 2014, and (2) notify the Court in writing on or before June 27, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on July 16, 2014.

The Order to Show Cause, issued May 29, 2014, was mailed to Mr. Frison by both certified and regular mail. The copy of the Order to Show cause mailed by certified mail was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward – Return to Sender". The copy of the Order to Show Cause mailed by regular mail was returned to the Court by the United States Postal Service, the envelope marked, "Return to Sender – Not at this Address". The Court has received no response from Mr. Frison to the Order to Show Cause, issued May 29,

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2014, nor has the Court received by June 27, 2014, notice of Mr. Frison's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued May 29, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Frison is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Mr. Frison's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that Mr. Frison is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that the Court will file orders to withdraw Mr. Frison as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Frison shall, within 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 5, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: W. Christopher Hodge

ORDER OF DISBARMENT

By order filed November 20, 2012, the Supreme Court of Missouri, en banc, disbarred Mr. Hodge, by consent, from the practice of law in the State of Missouri. Additionally, Mr. Hodge failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the November 20, 2012 order of the Supreme Court of Missouri, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on May 29, 2014, affording Mr. Hodge the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause instructed Mr. Hodge to (1) submit a written response to the order on or before June 27, 2014, and (2) notify the Court in writing on or before June 27, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on July 16, 2014.

The Order to Show Cause, issued May 29, 2014, was mailed to Mr. Hodge by both certified and regular mail. The United States Postal Service website indicates that the copy of the Order to Show Cause mailed by certified mail was forwarded to West Sacramento, California, but does not show that the letter was delivered, nor has the certified mailing been returned to the Court. The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. On July 29, 2014, the Court sent another copy of the Order to Show Cause to Mr. Hodge by United States Postal Service Express Mail. The United States Postal Service website indicates that this copy was delivered in Sacramento, California, on August 1, 2014. The Court has received no response from Mr. Hodge to the Order to Show Cause, issued May 29, 2014, nor has the Court received by June 27, 2014, notice of Mr. Hodge's intention to appear at the scheduled hearing.

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Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued May 29, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Hodge is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Mr. Hodge's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that Mr. Hodge is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that the Court will file orders to withdraw Mr. Hodge as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Hodge shall, within 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 5, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Ralph E. Lerner

ORDER OF SUSPENSION

By decision reported at In re Lerner, 2013 NY Slip Op. 07000 (Oct. 29, 2013), Mr. Lerner was suspended from the practice of law in the State of New York for a period of one year, effective November 28, 2013.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Lerner the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause instructed Mr. Lerner to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

On April 22, 2014, the Court received Mr. Lerner's response to the March 19, 2014, Order to Show Cause, through counsel, wherein counsel gave notice of Mr. Lerner's intent to appear at the scheduled hearing and proposed that a "temporary suspension be imposed on consent." Subsequently, on June 17, 2014, the Court received Mr. Lerner's further response to the March 19, 2014, Order to Show Cause, through counsel, notifying the Court that Mr. Lerner does not oppose a suspension from practice before this Court, with the opportunity to seek reinstatement pursuant to Rule 202(f), Tax Court Rules of Practice and Procedure, and stating that Mr. Lerner cancelled his notice of intent to appear at the scheduled hearing on July 16, 2014.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Lerner is forthwith suspended from practice before the

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United States Tax Court, until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Mr. Lerner's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is hereby revoked. It is further

ORDERED that, until reinstated, Mr. Lerner is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that the Court will file orders to withdraw Mr. Lerner as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Lerner shall, with 20 days of service of this order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
September 5, 2014