

IN THE SUPREME COURT OF PENNSYLVANIA

In the Matter of : No. 2652 Disciplinary Docket No. 3
: :
CRAIG B. SOKOLOW : No. 83 DB 2018
: :
: Attorney Registration No. 61258
: :
PETITION FOR REINSTATEMENT : (Philadelphia)

ORDER

PER CURIAM

AND NOW, this 28th day of September, 2023, the Petition for Reinstatement is denied. Petitioner is ordered to pay the expenses incurred by the Board in the investigation and processing of the Petition for Reinstatement. See Pa.R.D.E. 218(f).

A True Copy Nicole Traini
As Of 09/28/2023

Attest: 
Chief Clerk
Supreme Court of Pennsylvania

BEFORE THE DISCIPLINARY BOARD OF THE
SUPREME COURT OF PENNSYLVANIA

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REPORT AND RECOMMENDATIONS OF
THE DISCIPLINARY BOARD OF THE
SUPREME COURT OF PENNSYLVANIA

TO THE HONORABLE CHIEF JUSTICE AND JUSTICES
OF THE SUPREME COURT OF PENNSYLVANIA:

Pursuant to Rule 218(c)(5) of the Pennsylvania Rules of Disciplinary Enforcement, The Disciplinary Board of the Supreme Court of Pennsylvania submits its findings and recommendations to your Honorable Court with respect to the above captioned Petition for Reinstatement.

I. HISTORY OF PROCEEDINGS

By Order dated December 11, 2019, the Supreme Court of Pennsylvania suspended Petitioner, Craig B. Sokolow, for a period of two years. Petitioner filed a Petition for Reinstatement with accompanying Reinstatement Questionnaire on March 10, 2022. Office of Disciplinary Counsel (“ODC”) filed a response to the Petition for

Reinstatement on August 8, 2022, in which it raised concerns bearing on Petitioner's ability to satisfy his reinstatement burden.

A prehearing conference was held on November 4, 2022, before Hearing Committee Chair Jonathan W. Hugg. On November 6, 2022, Chair Hugg issued the Prehearing Order setting forth the deadlines for the exchange of witnesses and exhibit lists as well as any objections to the witnesses and/or exhibits.

The Committee held a reinstatement hearing on December 13 and 14, 2022. Petitioner testified on his own behalf and introduced 18 exhibits. ODC called two witnesses, introduced 118 exhibits, and cross-examined Petitioner. At the hearing, Petitioner objected generally to any exhibits that concerned the reasons for his suspension, and the Committee overruled that objection. N.T.I 108-116.

At the conclusion of the hearing, the parties were instructed to submit briefs in support of their respective positions. On December 15, 2022, Petitioner submitted a letter to the Committee advising that he had "decided not to do a formal brief for this hearing" and was "allowing the record to speak for itself and my final closing argument." On February 17, 2023, ODC submitted a timely brief and requested that the Committee recommend to the Board that the Petition for Reinstatement be denied.

By Report filed on April 17, 2023, the Committee concluded that Petitioner failed to meet his reinstatement burden and recommended that the Petition for Reinstatement be denied. The parties did not take exception to the Committee's Report and recommendation. The Board adjudicated this matter at the meeting on July 25, 2023.

II. FINDINGS OF FACT

The Board makes the following findings:

1. Petitioner was born in 1951 and was admitted to practice law in the Commonwealth in 1991. ODC-2 ¶ 2.

2. By Order dated April 24, 1997, the Supreme Court of Pennsylvania disbarred Petitioner on consent based on his criminal convictions of 107 counts of mail fraud, 17 counts of money laundering, and 1 count of criminal forfeiture. ODC-2 ¶ 57.¹

3. By Order dated December 10, 2008, the Supreme Court of Pennsylvania reinstated Petitioner to active status. ODC-2 ¶ 62.

Petitioner's False Statements and Suspension

4. On June 2, 2014, Petitioner filed a Complaint on behalf of Fran P. Goldsleger in the United States District Court for the Eastern District of Pennsylvania, thereby commencing a civil case captioned *Fran P. Goldsleger v. Bank of America Home Loans et al.*, 2:14-cv-03102 ("*Goldsleger I*"). ODC-2 ¶ 3.

5. On or about September 23, 2014, *Goldsleger I* was transferred by the United States Judicial Panel on Multidistrict Litigation to the United States District Court for the Southern District of New York, where it was given docket number 1:14-cv-07720 ("*Goldsleger II*") and assigned to Judge Naomi Reice Buchwald. ODC-2 ¶¶ 5-7.

¹ At the reinstatement hearing, Petitioner testified to his belief that he was innocent of the charges that led to his disbarment. N.T.II 348-350.

6. On January 16, 2015, the defendants in *Goldsleger II* filed a motion to dismiss, memorandum of law, and supporting declaration, and Petitioner received email notice of those filings. ODC-2 ¶¶ 18-20.

7. Petitioner did not file or serve an answer and corresponding memorandum of law in response to the motion to dismiss in *Goldsleger II*. ODC-2 ¶¶ 21-23.

8. At an August 20, 2015 oral argument in *Goldsleger II*, Petitioner falsely stated to Judge Buchwald that he had filed paperwork opposing the motion to dismiss and that he had obtained an electronic filing (“ECF”) account with the Southern District of New York and had previously used that account to file pleadings opposing the motion to dismiss. ODC-2 ¶¶ 27-31.

9. Petitioner first obtained an ECF account with the Southern District of New York on August 15, 2018. ODC-2 ¶ 35.

10. Petitioner’s false representations to Judge Buchwald were knowing. ODC-2 ¶ 32.

11. By DB-7 Letter dated November 2, 2016, ODC notified respondent of the allegations of misconduct in *Goldsleger I* and *Goldsleger II*. ODC-2 ¶ 43.

12. In response to the DB-7 letter, Petitioner made several knowingly false statements, including that his “representation of filing memorandum and/or brief was not false as it was part of the record and filed in *Goldsleger I* and transferred to *Goldsleger II* as part of the record.” ODC-2 ¶¶ 45-46.

13. On September 14, 2019, the Disciplinary Board unanimously recommended that Petitioner be suspended for two years, concluding that his “false statements to Judge

Buchwald and [ODC] were designed to frustrate the truth-determining process in civil and disciplinary hearings. [Petitioner's] prior record of discipline shows a propensity for making false statements and his unbelievable, unconvincing testimony at the disciplinary hearing underscores his lack of remorse and failure to appreciate the seriousness of his actions." ODC-2 at 30.

14. At his reinstatement hearing, Petitioner testified that he did not review the Board's report when it was issued or at any time prior to ODC identifying it as an exhibit for the reinstatement hearing. N.T. 142, 173.

15. By Order dated December 11, 2019, the Supreme Court of Pennsylvania suspended Petitioner from the Bar of this Commonwealth for a period of two years and directed him to comply with all the provisions of Pa.R.D.E. 217. ODC-1.

Petitioner's Reciprocal Discipline in the Eastern District of Pennsylvania

16. On January 17, 2020, Chief Judge Juan R. Sanchez appointed a Judicial Committee chaired by Judge Paul S. Diamond to make a recommendation as to the imposition of reciprocal discipline on Petitioner by the United States District Court for the Eastern District of Pennsylvania. ODC-4.

17. The Judicial Committee held a hearing on October 19, 2020, at which Petitioner:

- a. Repeatedly described his conduct as a "mistake." ODC-4 at 3, 4, 6, 11, 17, 21.²

² At Petitioner's reinstatement hearing, he testified that he had used the word "mistake" rather than "lie" as a "tactic" because he feared criminal prosecution if he admitted to a lie in federal court. N.T. 201, 203. He repeatedly used the term "mistake" at his reinstatement hearing as well.

- b. Denied that he lied to Judge Buchwald and the ODC. ODC-4 at 4, 6, 9.³
- c. Claimed that the Disciplinary Board was mistaken in finding that Petitioner did not have an ECF account with the Southern District of New York and that he did not “believe” that he registered only after the proceeding before Judge Buchwald. ODC-4 at 6, 7.⁴
- d. Claimed that he had filed a brief in *Goldsleger I* but that he now “could not find” it. ODC-4 at 10.⁵
- e. Claimed that the Disciplinary Board “would not allow” him to call or subpoena a witness. ODC-4 at 20.⁶
- f. Stated that he had been “up front with all my clients.” ODC-4 at 30.
- g. Stated that “I’m really a tax attorney right now and doing tax accounting.” ODC-4 at 29.⁷

³ At other points during the hearing before the Judicial Committee, Petitioner admitted that he did lie to Judge Buchwald. ODC-4 at 5, 6, 17, 21, 27.

⁴ Later in the Judicial Committee hearing, Petitioner stated that he did not know whether he had his ECF account prior to appearing before Judge Buchwald. ODC-4 at 24. At the reinstatement hearing, Petitioner testified that prior to the Judicial Committee hearing he “did prepare for what I thought I wanted to happen, and my preparation was not on every little or big thing or question they were going to do. . . . So I did not go over every little detail or every detail of what they might ask.” N.T.I 226.

⁵ At the reinstatement hearing, Petitioner testified that he was “not sure” and did not know whether he had filed a brief in *Goldsleger I*. N.T.I 235-37. The docket report for *Goldsleger I* makes clear that he did not. ODC-118; N.T.I 291, 293. At the reinstatement hearing, Petitioner introduced as an exhibit a stipulation extending the defendant’s time to answer the *Goldsleger I* complaint, but the stipulation is not a brief and was not filed by Petitioner. P-17.

⁶ At the reinstatement hearing, Petitioner testified that he had “agreed” not to subpoena this witness. N.T.I 247-251.

⁷ Prior to the reinstatement hearing, Petitioner opposed ODC’s motion to unseal the transcript of the Judicial Committee hearing, claiming that there was “nothing in the said transcript that is detrimental” and asking “the court to find that the transcript has no bearing in the state action on [his] reinstatement and does not have any detrimental statements that in [his] belief could be used in a negative way in [his] reinstatement” ODC-11 at 4. At the reinstatement hearing, Petitioner continued to maintain that “nothing at all” in the transcript was detrimental to his prospects of being reinstated. N.T.I 263. However, at

18. On December 8, 2020, the Judicial Committee issued a Report and Recommendation (“R&R”) recommending that the Eastern District of Pennsylvania impose reciprocal discipline. ODC-8 at 24.

19. In the R&R, the Judicial Committee found as follows:

a. “While somewhat unclear, it appears that [Petitioner] believes that he simply made a ‘mistake’ when he informed Judge Buchwald that he had filed a response in opposition to the MTD and that he was registered for the SDNY ECF. To the extent that the [Petitioner] argues that his statements were mistakes, he finally admitted (seemingly reluctantly) to lying to Judge Buchwald regarding his filing any response or opposition to the MTD.” ODC-8 at 15.

b. “While he has now reluctantly admitted he lied and has pointed out that the Report and Recommendation found that he admitted to not filing a brief, he also on numerous occasions gave inconsistent testimony and provided false statements that he did not lie. He tried to do that during the hearing before this Committee, only to be confronted with his lies and only then did he admit that he lied to Judge Buchwald.” ODC-8 at 16 (citations omitted).

c. “To state that [Petitioner] was playing fast and loose with the facts before this Committee is an understatement.” ODC-8 at 17.

d. “[Petitioner] was evasive when the Committee asked him whether he registered for SDNY ECF after the proceeding before Judge Buchwald. He also

the time Petitioner filed his opposition to ODC’s motion to unseal the transcript, he “had not seen the transcript” or read the Judicial Committee’s Report and Recommendation. N.T.I 294-297.

claimed not to know when he obtained the ECF account. As his statements regarding possessing a SDNY ECF account are one of the bases for imposing discipline against him here, it is highly unlikely that he would not recall when he actually obtained his account.” ODC-8 at 17 n.10.

20. At Petitioner’s reinstatement hearing, he testified that did not review the Judicial Committee’s R&R when it was issued or at any time prior to ODC identifying it as an exhibit for the reinstatement hearing, and that he had “no curiosity . . . whatsoever” about it. N.T.I 139.

21. By Order dated January 11, 2021, Chief Judge Sanchez approved and adopted the R&R. ODC-9.

22. The transcript of Petitioner’s hearing before the Judicial Committee shows that he attempted to minimize the conduct for which he was suspended by the Supreme Court of Pennsylvania and made false statements to the Judicial Committee, neither of which he credibly explained at his reinstatement hearing.

23. At Petitioner’s reinstatement hearing, he testified that “knew” that the United States District Court for the Eastern District of Pennsylvania was going to suspend him but that he “wanted to delay it,” and that he had opposed reciprocal discipline as a “delaying tactic” so that he could remain a “member of the federal bar” during the pendency of those proceedings. N.T.I 135, 174-176.⁸

⁸ At his reinstatement hearing, Petitioner testified that his federal court admission affected his “tax practice” and his admission to practice before the Internal Revenue Service. N.T.I 209.

Petitioner's Order to Show Cause from the Department of the Treasury

24. According to a September 8, 2022 letter that Petitioner introduced as an exhibit at the reinstatement hearing, on July 20, 2020, the Office of Professional Responsibility of the Department of the Treasury served Petitioner with an Order to Show Cause ("OSC") why he should not be suspended from practice before the Internal Revenue Service ("IRS"). P-18.

25. According to the letter, Petitioner responded to the OSC on August 19, 2020, November 30, 2020, and January 28, 2022. P-18.

26. According to the letter and a September 8, 2022 Order Regarding Indefinite Suspension, the Department of the Treasury determined that Petitioner would not be suspended from practice before the IRS, including because of his pending petition for reinstatement to the Pennsylvania bar. P-18.

27. Petitioner did not provide the Committee with the OSC or his responses to the OSC, despite the Committee's suggestion that he do so. N.T.II 329-341.

28. At the reinstatement hearing, Petitioner testified that he continues to represent clients before the IRS, not as an attorney but "as an accountant," although he is not a certified public accountant, based on his LLM in tax. N.T.I 40-41; N.T.II 322-326.

Petitioner's Non-Compliance with His Obligations as a Suspended Attorney

29. On January 29, 2020, Petitioner filed a Statement of Compliance pursuant to Pa.R.D.E. 217(e) certifying that:

a. There were "currently no clients or others" he needed to notify of his suspension in accordance with Pa.R.D.E. 217(a), (b) and (c). ODC-47.

b. The only other state, federal, or administrative jurisdiction to which he was admitted to practice was the United States District Court for the Eastern District of Pennsylvania. ODC-47.

c. That he had “ceased and desisted from using all forms of communication that expressly or implicitly convey eligibility to practice law in the state courts of Pennsylvania, including but not limited to professional titles, letterhead, business cards, signage, website and references to admission to the Pennsylvania Bar.” ODC-47.

30. Petitioner’s Statement of Compliance did not disclose his admission to practice before the IRS in his “list of all other state, federal and administrative jurisdictions to which I have been admitted to practice.” ODC-47.

31. On January 10, 2020, Petitioner sent an email to Saron Robbins, whom he had represented in a matter, stating: “I no longer will be representing you. The courts will assign another attorney to your case. Good luck.” Ms. Robbins responded: “Why is this???? And why at such short notice????” Petitioner replied: “I am retiring.” In a further response, Ms. Robbins wrote: “you never mentioned anything about retiring? We are 3 weeks from the court date. How is everything going to get done now? Why did you take the case if you knew you were going to be retiring?” ODC-104.

32. Petitioner falsely stated to Ms. Robbins that he was retiring when in fact he had been suspended.

33. At the reinstatement hearing, Petitioner testified that he did not lie to Ms. Robbins because he “was retiring” and that she was no longer his client at the time

of his statement, therefore he was not required to tell her that he was suspended. N.T.II 208-212.

34. Petitioner’s description of his status as “retired”— one he continued to insist upon at the reinstatement hearing and in his post-hearing letter to the Hearing Committee—was and remains false. N.T.I 40; N.T.II 208, 210; Dec. 15, 2022 Letter from Petitioner to Chair Hugg (“I understand that I am not authorized to practice law in the Commonwealth until I am reinstated and continue to be retired from the practice of law.”).⁹

35. Petitioner testified that he had been vacated as attorney for Ms. Robbins on October 23, 2019, which appears to be consistent with an order of that date from the Pennsylvania Superior Court. N.T.II 212; ODC-103.

36. Notwithstanding the October 23, 2019 order, it does not appear that Petitioner informed Ms. Robbins that he was no longer her attorney prior to his January 10, 2020 email, including because of the surprise she expressed in her emails to Petitioner and his statements in his January 10, 2020 email that he “no longer will be representing” her and that the courts “will assign another attorney” to her, nor did Petitioner credibly explain at the reinstatement hearing why her status as a former client— even if established—would permit him to lie to her about his status. ODC-104.¹⁰

⁹ At the reinstatement hearing, ODC also introduced evidence that in a conversation with a United States Probation Officer, Petitioner denied being a “disbarred” attorney but did not disclose that he was suspended. N.T.II 220.

¹⁰ See Pa.R.D.E. 217(c)(2) (“A formerly admitted attorney shall promptly notify . . . **all** other persons with whom the formerly admitted attorney may at any time expect to have professional contacts under circumstances where there is a reasonable probability that they may infer that he or she continues as an attorney in good standing.”) (emphasis added).

37. At the time of his suspension, Petitioner represented Shanice B. Pugh in a matter pending in Philadelphia Municipal Court. ODC-55; N.T.II 202.

38. Petitioner testified at the reinstatement hearing that he did not take any action to withdraw his appearance in Ms. Pugh's matter. N.T.II 203; *see also* ODC-55.

39. There is no evidence that Petitioner complied with his obligation to notify Ms. Pugh of his suspension, and Petitioner declined to provide ODC with a copy of Ms. Pugh's file. N.T.II 205; ODC-89.¹¹

40. After Petitioner was suspended, his Facebook page continued to state that he worked at "LTP Attorney at Law" handling "criminal, employment, sentencing, real estate, and tax attorney." ODC-52.

41. At the reinstatement hearing, Petitioner agreed that his Facebook page "could" convey that he was able to practice law in Pennsylvania. N.T.II 180.

42. After Petitioner was suspended, his LinkedIn page continued to state that he worked at "Sokolow & Associates" and described his "Tax Practice" along with the

¹¹ At the time he was suspended, Petitioner was court-appointed counsel in 116 dependency cases in Philadelphia Family Court. N.T.II 31-32. At the reinstatement hearing, Petitioner testified that he did not give written notice of his suspension directly to these clients but provided the successor attorneys for the clients with a copy of an order describing his suspension. N.T.II 195-201; *see also* P-7 (letter from Daniel Silver stating that Petitioner notified "fellow attorneys of his pending suspension"). Testimony at the reinstatement hearing from Petitioner and from Mario D'Adamo, Deputy Court Administrator, suggests that Petitioner may not have had access to the contact information for his Family Court clients after being removed as their counsel. N.T.II 59-61, 200-201; *see also* P-4 (letter from Susan M. Rubinovitz stating that all "wheel attorneys" were notified of Petitioner's suspension by court administrators and that "any notification of his status was determined by the newly appointed attorney who had been notified by Mr. Sokolow and the court of his status"). Petitioner also represented Mr. Andrew Halpern and others, including himself, in a civil case pending in the Philadelphia Court of Common Pleas. N.T.II 186. At the reinstatement hearing, Petitioner testified that he notified Mr. Halpern, who is Petitioner's next-door neighbor, of his suspension orally and did not obtain a written acknowledgment. N.T.II 189-191.

advice: “If you are audited bring your tax attorney who will protect you and not your accountant, who is not protected by attorney client privilege.” ODC-51.

43. At the reinstatement hearing, Petitioner agreed that his LinkedIn page “might” convey that he was eligible to practice law in Pennsylvania. N.T.II 178.

44. Petitioner’s testimony that he did not know that he had Facebook or LinkedIn accounts was not credible given that they contain academic and professional information about Petitioner. N.T.II 182-83; ODC-51; ODC-52.¹²

45. After Petitioner was suspended, he continued to use “CBSLawCraig@gmail.com” as his e-mail address, including in his communications with the Committee. N.T.I 106.¹³

Petitioner’s False Statements Regarding Unemployment Overpayments

46. On June 8, 2022, Petitioner wrote to ODC in response to questions ODC sent earlier that same day regarding overpayments he received of Pandemic Unemployment Assistance and Federal Pandemic Unemployment Compensation from the Pennsylvania Department of Labor and Industry (the “Department”). In his letter, Petitioner stated: “you are quite right that there is an outstanding balance of \$2,247.08 owed to the UCB office and thank you for bringing that to my attention. I just found out about that when I asked the employment department for an explanation. The explanation is they did not send any paper notice of outstanding debts to anyone and the only way

¹² At the reinstatement hearing, Petitioner testified that he is “not proficient on the computer at all” and that when ODC wrote to him about his Facebook and LinkedIn pages, his teen-age grandson edited them. N.T.I 105-06; ODC-53; ODC-54.

¹³ At the reinstatement hearing, Petitioner testified that he does not “spend a lot of time going through my e-mails.” N.T.II 165-167.

that you find out is if you apply for unemployment and then it is taken from your new employment. I am waiting for a bill from that office.” ODC-69.¹⁴

47. On June 27, 2022, Petitioner wrote to ODC stating that he had “in fact paid back any overage. . . . I have not received a new bill from them and until I do I have no further correspondence. Since the UCB has not kept up-to-date records and has not billed me I have no further proof from them. . . . As to the payment of \$2,247.08 dollars to the UCB I have not received any bill from them and may not owe them anything at this time. UCB has not sent me anything and I have no further information.” ODC-73.

48. In a cover email to his June 27, 2022 letter, Petitioner stated: “I have no further formation [sic] concerning the UCB office and have not received a bill or a statement from them.” ODC-73.

49. At the reinstatement hearing, Petitioner testified that as of June 27, 2022, “I had not received another bill or statement from them, as far as I knew.” N.T.II 162.

50. Petitioner’s June 8, 2022 and June 27, 2022 communications to ODC, and his testimony at the reinstatement hearing, contained several false statements:

a. At the reinstatement hearing, Melanie Gingrich, Project Manager for the Department’s Pandemic Unemployment Assistance Program, testified that Petitioner was sent a “PUA Overpayment Billing Notice” in March, April, May, and June 2022, copies of which were admitted into evidence. NT.II 107-110; ODC-109.

¹⁴ The overpayment was due to a Department error. ODC-65; N.T.II 116-117. By letter dated December 21, 2022, ODC advised the Committee that the Department had received a “blanket waiver” of the “payments that were sent to Petitioner and other similarly situated claimants due to the technical error committed by the Department’s vendor” and that “all monies that the Department recovered from Petitioner because of the overpayment will be returned to him.”

b. On direct examination, Ms. Gingrich testified that Petitioner would have “received a notification that he had an internal message on his dashboard, and those would have been sent by postal mail as well.” NT.II 107-108. On cross-examination, Ms. Gingrich testified that Petitioner has chosen to receive his notifications by e-mail. N.T.II 119-120. On questioning from Chair Hugg following redirect examination, Ms. Gingrich testified that even though Petitioner chose to receive notices by e-mail, the Department also sent him notices by mail, because “[t]here are certain documents that we send by mail no matter what the preferred method of notification is.” N.T.II 127-128.

c. At the reinstatement hearing, Petitioner testified: “whether I received these by mail, I don’t know. They were not sent certified. If they were, I did not receive them. Second of all, the only way I would have looked at these is there is a notice, and you just stated that, that when you look at your unemployment, it says, things sent. I didn’t look at that, because I don’t have to look at that because I had no reason to.” N.T.II 150.

d. Ms. Gingrich testified that, according to an electronic record on Petitioner’s “dashboard” with the Department, Petitioner called the Department on May 27, 2022 to “ask how to repay overpayment” and “stated he would pay the entire overpayment back.” N.T.II 110-111.

e. The evidence and testimony demonstrate that Petitioner stated falsely that: (1) he “just found out” about the outstanding balance on June 8, 2022, (2) the Department “did not send any paper notice of outstanding debts to anyone,” (3) as of June 8, 2022 he was “still waiting for a bill,” (4) as of June 27, 2022 the Department had

“not billed” him or “sent me anything,” and (5) as of June 27, 2022 he had “not received a bill or statement” from the Department.”

f. Petitioner’s testimony during the reinstatement hearing that he had not received the Department’s notices was not credible.

Petitioner’s Misstatements and Omissions in His Reinstatement Questionnaire

51. Petitioner’s Reinstatement Questionnaire (ODC-13) contained a number of misstatements and omissions, none of which Petitioner credibly explained at the reinstatement hearing:

a. Petitioner did not disclose his prior admission to practice before the U.S. Tax Court in response to Question 2(c); at the reinstatement hearing, Petitioner testified that he “made a mistake, I didn’t realize this, and go ahead and amend. It is nothing that I did wrong. It is just that I made a mistake, and I said that.” N.T.I 303-308.¹⁵ Petitioner further testified that he thought he had attached his prior reinstatement questionnaire from July 2007 and that “all of the information was on there” but “made a mistake” in failing to attach it. N.T.I 308-311, 317-318.¹⁶

¹⁵ Petitioner also did not disclose his admission to practice before the IRS, which was then the subject of a pending Order to Show Cause from the Office of Professional Responsibility of the Department of the Treasury. P-18. Question 2(c) asked whether Petitioner had “ever applied for admission to practice *as an attorney or counselor* in any other state or county or before a federal court or administrative agency.” ODC-13 (emphasis added). At the reinstatement hearing, Petitioner testified that he represents clients before the IRS not as an attorney but “as an accountant,” although he is not a certified public accountant, based on his LLM in tax. N.T.I 40-41; N.T.II 322-326.

¹⁶ Petitioner did not introduce his prior questionnaire as an exhibit at the reinstatement hearing. At the reinstatement hearing, Petitioner testified that the failure to attach this document was the fault of his secretary, although he also testified that he personally went through the exhibits before his petition was filed. N.T.I 142-145. Petitioner’s testimony on this point was not credible.

b. Petitioner stated that “he had no clients prior to [his] suspension” in response to Question 6(b).

c. Petitioner did not attach a copy of his Statement of Compliance, as required by Question 6(c).

d. Petitioner did not disclose that his Michigan license was revoked in April 1995 and that he was disbarred in Texas in August 2008, and did not attach certified copies of those orders, in response to Questions 7(a) and 7(b); at the reinstatement hearing, Petitioner testified that “when you [ODC] do your investigation, there would be no reason why you would not find it. For instance, my Michigan and Texas, 30 years ago when this happened, in 1996 – I think that is 30 years ago ... They had all this information. It is not that I’m trying to hide anything, because they had this information. If I made a mistake, it is not because I did it on purpose.” N.T.I 313, 321.¹⁷

e. Petitioner answered “no” to Question 8(a), which asked whether Petitioner had “ever been the subject of a disciplinary complaint not revealed hereinabove”; at the reinstatement hearing, Petitioner acknowledged that this was false, in that he had received two different complaints while he was suspended and said that he “made a mistake” in omitting them. N.T.II 168-169.

f. Petitioner did not list and provide docket reports for thirty-one civil cases in response to Question 10(a), which asked whether he had “ever been involved in

¹⁷ In Texas, Petitioner had received an interlocutory suspension in September 1995 but was disbarred in August 2008, after the date of his prior reinstatement application. N.T.I 315-319; ODC-49. At the reinstatement hearing, Petitioner testified that “I thought I was disbarred in '95. If they got around to it and made it an interlocutory [sic] in 2008, they never notified me. I didn't really care.” N.T.I 319.

a civil action as a party or as one who claimed an interest”; at the reinstatement hearing, Petitioner testified on direct examination that he “did not believe that I had to note every case that I had been part of in my life. I thought that it states only cases that are ongoing. If I made that mistake, Mr. Hernandez [of ODC] sent me a list of those cases, and I sent him an answer saying, Yes, amend my petition, put them in, and I explained the cases.” N.T.I 61-62.¹⁸ On cross-examination, however, Petitioner acknowledged that he did list at least one case that had already been closed. N.T.II 170-172.

g. Petitioner did not attach docket reports for the three civil cases he did disclose in response to Question 10(a); at the reinstatement hearing, Petitioner acknowledged that he did not provide that information. N.T.II 173.

h. Petitioner omitted investment income received from properties he owned in response to Question 12; at the reinstatement hearing, Petitioner acknowledged receiving this income but not disclosing it. N.T.II 280-281.

Discrepancies in Petitioner’s Tax Returns

52. Petitioner provided ODC with what he represented was a copy of his 2019 federal income tax return, but there were discrepancies between that tax return and Petitioner’s 2019 tax transcript from the IRS. ODC-94; ODC-98; N.T.II 223-250.

53. At the reinstatement hearing, Petitioner testified that “the tax transcript is a - doesn’t show everything that is in your taxable - in what - when you do your return, the transcript is just a conglomeration of everything ... The IRS recalculates what you do, and sends me whatever it is, and I agree and I pay or I don’t pay.” N.T.II 239-241.

¹⁸ The docket reports for these cases were introduced as ODC-14 through ODC-45.

54. Petitioner's testimony regarding these discrepancies was not credible, including because he was unable to explain the irreconcilable items and because the tax transcript does not appear to show any adjustments by the IRS. ODC-94.

55. The 2019 tax return provided by Petitioner to ODC is unsigned. ODC-98. At the reinstatement hearing, Petitioner testified that this was "the final version that was sent in" to the IRS. N.T.II 321-322.¹⁹ That testimony was not credible.

56. Petitioner's 2020 tax return listed business expenses totaling \$19,812. ODC-99. That same year, Petitioner obtained a Paycheck Protection Program ("PPP") first draw loan for \$20,800 as well as unemployment compensation benefits. N.T.II 92-93, 263.²⁰

57. Petitioner failed to produce documentation for his claimed business expenses despite ODC's requests. N.T.II 265-267; ODC-64; ODC-65; ODC-66; ODC-67.

58. Also on Petitioner's 2020 tax return, he reduced his unemployment compensation benefits by \$10,000, which exceeded both the total amount of his overpayment (\$7,032) and the amount actually recovered from him through offsets (\$4,784.92). N.T.II 135-139.

59. At the reinstatement hearing, Petitioner testified that he reduced the amount because he believed the Form 1099 he received for his unemployment benefits was "inaccurate" and that he "estimated" the difference. N.T.II 157-158.²¹

¹⁹ Petitioner did not supply ODC with any other versions of his 2019 tax return, despite multiple requests from ODC. ODC-76; ODC-78; ODC-79; ODC-80; ODC-81.

²⁰ At the reinstatement hearing, Petitioner did not credibly explain why he was able to receive both a PPP loan and unemployment benefits. N.T.II 263-265.

²¹ At the reinstatement hearing, Petitioner testified that he "typically" estimates items on his tax returns and also "do[es] that with a lot of clients." N.T.II 158. He testified: "I know an estimate of what I spend and what

Petitioner's Intentions if Reinstated

60. In his Reinstatement Questionnaire, Petitioner stated that if he were reinstated, he “intend[s] to work part-time in Estate Tax Planning with Conrad J. Benedetto, Esquire, as well as representing children in Family Court matters.” ODC-13.

61. At the reinstatement hearing, Petitioner testified that he is unlikely to work for Mr. Benedetto, who pleaded guilty to criminal tax fraud after Petitioner submitted his Questionnaire. N.T.II 228-230.

62. At the reinstatement hearing, Petitioner testified that he wished to publish an article about a family court case he had handled and asked “to be reinstated so that I may publish my article as a lawyer in good standing and continue to work in family court. That is the reason why, at 71, I wanted to continue and have my license reinstated.” N.T. 15-16.²²

Character Evidence

63. Petitioner did not present any character witnesses.

64. Petitioner submitted several letters that described his pre-suspension legal practice and said little or nothing about his post-suspension conduct. P-4; P-7; P-8.

my expenses are. If I was audited, I would go back to the bank, spend the entire amount of money that is needed to get that, and then I would be able to do it.” N.T.II 159.

²² Petitioner introduced the decision, *In re D.N.G.*, 2020 PA Super 62, as an exhibit. P-1.

III. CONCLUSIONS OF LAW

1. Petitioner failed to meet his burden by clear and convincing evidence that he has the moral qualifications and competency required for admission to practice law in this Commonwealth. Pa.R.D.E. 218(c)(3).

2. Petitioner failed to meet his burden by clear and convincing evidence that his resumption of the practice of law in this Commonwealth will be neither detrimental to the integrity and standing of the bar or the administration of justice, nor subversive of the public interest. Pa.R.D.E. 218(c)(3).

IV. DISCUSSION

Petitioner seeks readmission to the practice of law following his suspension for a period of two years, ordered by the Supreme Court of Pennsylvania on December 11, 2019. As a suspended attorney, Petitioner bears the high burden of proving by evidence that is clear and convincing, that he is morally qualified, competent and learned in the law and that his resumption of the practice of law will not be detrimental to the integrity and standing of the bar or the administration of justice nor subversive of the public interest. Pa.R.D.E. 218(c)(3). It is well-established that a reinstatement proceeding is a “searching inquiry” into a lawyer’s present professional and moral fitness to resume the practice of law, with a focus on the rehabilitative efforts undertaken by the petitioner since the time the sanction was imposed. *Philadelphia News, Inc. v. Disciplinary Board of the Supreme Court of Pennsylvania*, 363 A.2d 779, 780-781 (Pa. 1976). This inquiry necessarily involves thorough examination of a wide range of issues relevant to a petitioner’s fitness to resume the practice of law. *Id.*

The Committee weighed the evidence, considered ODC's post-hearing brief opposing reinstatement (Petitioner did not file a post-hearing brief), and concluded that Petitioner failed to meet his reinstatement burden. Upon our independent review of the record, we agree with the Committee's conclusion and recommend that the Petition for Reinstatement be denied.

Petitioner's cumulative conduct during his suspension period is the antithesis of rehabilitative efforts and establishes that Petitioner is not fit to resume the practice law. The record demonstrates that Petitioner minimized the misconduct for which he was suspended, made false statements to the Judicial Committee of the Eastern District of Pennsylvania, made false statements to the Committee and ODC, failed to comply with his obligations as a suspended attorney pursuant to Pa.R.D.E. 217, misrepresented and omitted information in his Reinstatement Questionnaire, failed to respond to all concerns raised in connection with his Petition, and exhibited an overall lack of preparation and diligence throughout the reinstatement process.

While each of Petitioner's acts of deficient conduct during his suspension is problematic, most significant to our determination that Petitioner has failed to establish his fitness to resume practice is that Petitioner continued making false statements to tribunals and others, despite his suspension for the identical misconduct of making false statements to Judge Buchwald. The instant record shows that Petitioner was dishonest to the Judicial Committee in his federal reciprocal discipline proceeding and was dishonest to at least one of his former clients concerning his suspended status. Furthermore, Petitioner made false statements in his Statement of Compliance, in his

Reinstatement Questionnaire, and to the Committee and ODC regarding a number of matters. This continued pattern of dishonesty eviscerates any claim Petitioner has made during these proceedings that he is rehabilitated, trustworthy, and deserving of reinstatement. Prior cases establish that a petitioner's continued dishonesty after suspension or disbarment is evidence that the petitioner is not qualified for reinstatement. *In the Matter of Jon Ari Lefkowitz*, No. 125 DB 2018 (D. Bd. Rpt. 1/3/2022, pp 29-30) (S. Ct. Order 4/1/2022) (Lefkowitz's false testimony at the Pennsylvania reinstatement hearing and at an earlier reinstatement proceeding in New York weighed against reinstatement); *In the Matter of Michael Radbill*, No. 113 DB 2004 (D. Bd. Rpt. 10/28/2015, pp. 15-16) (S. Ct. Order 11/19/2015) (Radbill's on-going pattern of dishonesty post-disbarment showed that he had not changed and was not fit to resume practice).

Petitioner's reinstatement request is further hampered by his attempts, three years after his suspension, to downplay his dishonest conduct that resulted in his two year period of suspension. Petitioner repeatedly characterized his lies as merely "mistakes." (ODC Counsel: And that is why you [Petitioner] got suspended, for a mistake? Petitioner: That's correct. N.T. 1 1117; see *also*, N.T. I 180, 181, 182, 196, 199, 255.) Petitioner was frank in his view that the Board and the Supreme Court of Pennsylvania were wrong and that he did not deserve a suspension for two years. (The Chair: Mr. Sokolow, do you still contend that two years was too severe? It is yes or no. Petitioner: Yes, I think it was too severe. N.T. I 124,125). Petitioner also frankly stated, in reference to the findings by the Board in its September 4, 2019 Report that Petitioner made false

statements in his DB-7 responses in the discipline matter, “I’ll go by whatever their [the Board’s] findings are. I do not believe I did it, but they found it, so it is true.” N.T. I 157-158.

Petitioner’s failure to acknowledge his wrongdoing is further exemplified by his extraordinary testimony that he never reviewed the Board’s September 14, 2019 Report recommending that he be suspended when it was issued or at any time prior to ODC identifying it as an exhibit for the reinstatement hearing, and his stubborn insistence that he is “retired” from the practice of law, rather than suspended. In addition to lying to a client and informing her that he was “retiring,” when in fact he had been suspended, Petitioner testified at his reinstatement hearing that he was “retired” (N.T. I 40, N.T. II 208, 210), and filed a letter to the Committee Chair on December 15, 2022, stating that “I...continue to be retired from the practice of law.” The record supports the conclusion that Petitioner has not used his time on suspension to reflect on his acts of wrongdoing, has not fully accepted or acknowledged his behavior, and has not demonstrated remorse.

The Court has denied reinstatement where petitioners fail to acknowledge their wrongdoing, fail to demonstrate acceptance of responsibility, and lack remorse. In *In the Matter of Robert W. Costigan*, 664 A.2d 518, 520, 522 (Pa. 1995), Costigan was disbarred for criminal conduct involving theft from an estate, but refused to acknowledge his guilt. When considering his request for reinstatement, the Court stated, “Inevitably, meeting the requirements of [Petitioner’s reinstatement burden under Rule 218(c)(3)] involve[s] the petitioner’s coming to terms with the conduct which caused his disbarment.

In other words, the petitioner must demonstrate not only that he understands the nature of his wrongdoing, but also he must convince this court that he is not predisposed to commit future ethical infractions.” The Court concluded that Costigan had no greater understanding of his responsibilities as an attorney to be honest and trustworthy than he did at the time of his disbarment, and denied Costigan’s reinstatement. *See also, Lefkowitz*, (D. Bd. Rpt. 1/3/2022, pp. 27-28) (Lefkowitz failed to show rehabilitation due to his repeated characterizations of his wrongful conduct as “mistakes”); *In the Matter of William Jay Gregg*, No 2010 DB 2009 (D. Bd. Rpt. 12/5/2017, p. 6, 11) (S. Ct. Order 2/5/2018) (Gregg was denied reinstatement based on the Board’s conclusion that he did not demonstrate genuine remorse for his financial misconduct because he “explained his misconduct as ‘mistakes’”); *In the Matter of Gail Fuller*, No. 55 DB 1993 (D. Bd. Rpt. 1/31/2003, p. 9) (S. Ct. Order 4/29/2003) (Fuller attempted to minimize her criminal activity and failed to accept full responsibility for her own conduct, leading the Board to conclude that Fuller had “not come to terms with her actions” and had “not demonstrated sincere remorse for them”). Here, similar to the petitioners in the cited matters, Petitioner has not shown that he understands the nature of his misconduct and that he will comply with his ethical obligations in the future.

Expanding on Petitioner’s inability to acknowledge his misconduct, we find that his failure to comply with post-suspension obligations, such as notifying clients of discipline and ceasing all communications indicating he was a lawyer eligible to practice in the Commonwealth, and his habit of labeling himself as a “retired” lawyer, rather than a suspended lawyer, provide further examples of Petitioner’s unwillingness to accept that

he committed wrongdoing for which there were disciplinary consequences. These examples serve as additional proof of his unfitness to resume the practice of law.

Turning to Petitioner's prosecution of his own reinstatement request, we first note that Petitioner's Reinstatement Questionnaire contained a number of misstatements and omissions, which Petitioner was unable to satisfactorily explain at the reinstatement hearing. Because Petitioner filed a deficient Questionnaire, it was necessary for ODC to request information from Petitioner, which he then failed to provide, including about his practice before the IRS and accurate information about his income tax filings. Petitioner's lack of cooperation prolonged ODC's investigation of this matter and made it more difficult.

A defective questionnaire is not fatal to a reinstatement request where the petitioner fully explains the discrepancies. *See, In the Matter of Jonathan M. Levin*, No. 108 DB 2001 (D. Bd. Rpt. 1/3/2011) (S. Ct. Order 4/15/2011); *In the Matter of Robert F. Creem*, No. 181 DB 2004 (D. Bd. Rpt. 8/27/2008) (S. Ct. Order 11/21/2008). However, a pattern of inaccuracies and an inability to credibly explain the deficiencies serves as an impediment to reinstatement, as such deficiencies exemplify a lack of competence and may demonstrate a lack of moral qualifications. *See, In the Matter of Ronald Kaplan*, No. 39 DB 2005 (D. Bd. Rpt. 4/22/2009) (S. Ct. Order 7/24/2009); *In the Matter of William James Helzlsouer*, No. 197 DB 2018 (D. Bd. Rpt. 9/27/2022) (S. Ct. Order 12/7/2022). Here, Petitioner's overall testimony at the reinstatement hearing was not credible and was at times false, and he was not able to explain the numerous mistakes, omissions, and discrepancies. Petitioner's inability to complete the Questionnaire, cooperate with ODC,

and provide credible, truthful reasons for his misstatements, omissions and lack of cooperation reflect adversely on his fitness for reinstatement.

Taken as a whole, the record before us is replete with evidence of Petitioner's dubious, dishonest conduct during his period of suspension, and sparse of evidence establishing rehabilitation. Petitioner did not offer character testimony or evidence as to work activities, community service, charitable endeavors, family obligations, or personal growth, which evidence has been found in previous matters to support a successful reinstatement attempt. *See, In the Matter of John Anthony Costalas*, No. 217 DB 2016 (D. Bd. Rpt. 4/28/2022) (S. Ct. Order 6/10/2022); *In the Matter of Anthony M. Crane*, No. 85 DB 2013 (D. Bd. Rpt. 3/30/2022) (S. Ct. Rpt. 5/11/2022). Indeed, it is difficult to discern from the record before us exactly what Petitioner has done for the past three years that would convince this Board that he is qualified to return to the practice of law and would not be predisposed to engage in further misconduct. Petitioner's attitude that he simply made mistakes, his two year suspension was not warranted, and he is "retired," coupled with his dishonest conduct and deficiencies exhibited as to complying with post-suspension rules and regulations and following reinstatement procedures underscores that Petitioner is not fit for readmission to the bar of this Commonwealth.

V. RECOMMENDATION

The Disciplinary Board of the Supreme Court of Pennsylvania unanimously recommends that the Petitioner, Craig B. Sokolow, be denied reinstatement to the practice of law.

The Board further recommends that, pursuant to Rule 218(f), Pa.R.D.E., Petitioner be directed to pay the necessary expenses incurred in the investigation and processing of the Petition for Reinstatement.

Respectfully submitted,

THE DISCIPLINARY BOARD OF THE
SUPREME COURT OF PENNSYLVANIA

By: Celeste L. Dee
Celeste L. Dee, Member

Date: August 2, 2023