

NO. 26054

## IN THE SUPREME COURT OF THE STATE OF HAWAII

OFFICE OF DISCIPLINARY COUNSEL, Petitioner,

vs.

PAUL J. SULLA, JR., Respondent.

(ODC 03-206-7806)

ORDER OF PUBLIC CENSURE

(By: Moon, C.J., Levinson, Nakayama, Acoba, and Duffy, JJ.)

Upon consideration of the Office of Disciplinary Counsel's ex parte petition for issuance of reciprocal discipline notice under Rule 2.15(b) of the Rules of the Supreme Court of the State of Hawai'i ("RSCH"), the memorandum, affidavits, and exhibits thereto, Respondent Sulla's response to our September 16, 2003 notice and order, and the record, it appears: (1) that on May 30, 2003, Respondent Sulla was reprimanded by the United States Tax Court for professional misconduct in Brian G. Takaba v. Commissioner of Internal Revenue Service, (2) RSCH 2.15(c) requires this court to impose the identical discipline upon the attorney unless this court finds that upon the face of the record upon which the discipline is predicated it clearly appears (i) the Tax Court procedure was so lacking in notice or opportunity to be heard as to constitute a deprivation of due process, or (ii) there was such an infirmity of proof establishing the misconduct as to give rise to the clear conviction that this court could not, consistent with its duty, accept as final the conclusion on that subject, or (iii) the misconduct established warrants a substantially different discipline in this state, and (3) there is no basis in this record upon which to find a lack of due process, an infirmity of proof, or that such discipline is unwarranted in this jurisdiction. It further appears that a public censure by the supreme court is the equivalent discipline in Hawai'i. See RSCH 2.3(a). Therefore,

IT IS HEREBY ORDERED, pursuant to RSCH 2.15(c), that Respondent Paul J. Sulla, Jr. is Publicly Censured.

IT IS FURTHER ORDERED that Respondent Sulla shall pay all costs of this proceeding.

DATED: Honolulu, Hawai'i, December 16, 2003.

**Exhibit 15. Supreme Court of the State of Hawaii, Office of Disciplinary Counsel v. PAUL J. SULLA, JR. (ODC 03-206-7806) "Order of Public Censure" for Professional Misconduct; and BRIAN G. TAKABA V. COMMISSIONER OF INTERNAL REVENUE; UNITED STATES TAX COURT (Paul J. Sulla, Jr, Petitioner's counsel.), 119 T.C. No. 18; Dockett No. 5454-99; Filed Dec. 16, 2002.**