

**IN RE: KEVIN P. WHITAKER****NO. BD-2014-106****S.J.C. Judgment of Disbarment entered by Justice Duffly on December 9, 2014.¹****SUMMARY²**

This matter came before the Supreme Judicial Court on the respondent's affidavit of resignation pursuant to S.J.C. Rule 4:01, § 15.

The respondent represented a client who was the executrix of her late husband's estate. The respondent admitted in the affidavit of resignation that sufficient evidence existed to prove by a preponderance of the evidence that: (i) his client provided him with \$100,000 in funds that were deposited into his firm's IOLTA account to satisfy the outstanding debts of her late husband; (ii) approximately \$70,000 of that amount was distributed for this purpose; (iii) the remaining \$30,000 was not accounted for and/or misused; and (iv) no restitution had been made to his client or the estate of her late husband. The respondent further admitted that a hearing committee, the Board and the Supreme Judicial Court would conclude that he violated Mass. R. Prof. C. 1.15(a), (b), and (d), and Mass. R. Prof. C. 8.4(c) and (h).

On November 10, 2014, the Board of Bar Overseers voted to recommend that the affidavit of resignation be accepted and that the respondent be disbarred.

On December 9, 2014, the Supreme Judicial Court for Suffolk County accepted the respondent's affidavit of resignation and disbarred him from the practice of law.

¹ The complete Order of the Court is available by contacting the Clerk of the Supreme Judicial Court for Suffolk County.

² Compiled by the Board of Bar Overseers based on the record filed with the Supreme Judicial Court.