

**JOHN M. COYNE****Public Reprimand No. 2012-17****Order (public reprimand) entered by the Board on September 20, 2012.****SUMMARY**<sup>1</sup>

From January 2010 through March 2012, the respondent had his own general practice as a sole practitioner. The respondent maintained IOLTA accounts to handle the receipt and distribution of client funds.

Between January 2010 and March 2011, the respondent's IOLTA account was not properly reconciled every sixty days, and the check register lacked client identifiers and did not calculate a running balance after each transaction. The respondent also did not maintain individual ledgers for each client matter. In March 2011 the respondent opened a new IOLTA account, and between March 2011 and March 2012, the respondent repeated the same record-keeping errors in his new IOLTA account.

In connection with a collections case that the respondent was handling for a creditor, he deposited an \$800 payment from the debtor into his IOLTA account. He did not immediately notify his client that he had received the funds and he did not immediately remit any portion of the \$800 to his client. In January 2011, during an audit of his IOLTA account, the respondent discovered that he had not remitted the funds due to his client from the collections case and issued a check to his client for the amount collected minus his fee.

The respondent's conduct in failing to perform a three-way reconciliation of the IOLTA accounts violated Mass. R. Prof. C. 1.15(f)(1)(E). His conduct in failing to keep an account ledger with a client identifier after every transaction and list of every transaction and running balance for each IOLTA account violated Mass. R. Prof. C. 1.15(f)(1)(B). The respondent's conduct in failing to keep individual client ledgers with a list of every transaction and running balance in each IOLTA account violated Mass. R. Prof. C. 1.15(f)(1)(C). The respondent's conduct in failing to keep a ledger of funds for bank fees and charges in his IOLTA accounts listing every deposit and expenditure and running balance violated Mass. R. Prof. C.

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<sup>1</sup> Compiled by the Board of Bar Overseers based on the record of proceedings before the board.

1.15(f)(1)(D). The respondent's conduct in failing to notify his client of the receipt of funds and failing to promptly remit the funds due to his client violated Mass. R. Prof. C. 1.15(c).

On July 25, 2012, bar counsel filed a petition for discipline, and the parties filed the respondent's answer and a stipulation in which the parties agreed that the appropriate sanction was public reprimand. On August 13, 2012, the Board of Bar Overseers voted to sanction the respondent by public reprimand.