

In the Matter of Frederick Davidson, Bar No. 013199, PDJ-2012-2052. Attorney Admonished, Two years of Probation and Costs imposed.

Pursuant to Rule 57(a), Ariz.R.Sup.Ct., the presiding disciplinary judge accepted an agreement for discipline by consent submitted by the parties and admonished Respondent Frederick Davison Burton effective June 5, 2012.

In the years 2007- 2009, Respondent failed to fully or timely pay quarterly payroll taxes to the Internal Revenue Service (IRS) because of a cash-flow problem as his clients were unable to pay his fees or collect on outstanding judgments due to the decline of the real estate market and bubble burst.. The IRS placed a tax lien on Respondent's firm and the lien placed client funds in jeopardy of being seized to satisfy the tax lien. Respondent further co-mingled personal funds with client funds and failed to adhere to requirements governing IOLTA rules. Respondent's negligent misconduct cause potential harm to clients.

Aggravating factors: Substantial experience in the practice of law.

Mitigating factor: Absence of prior disciplinary offenses, absence of dishonest or selfish motive, good faith effort to rectify consequences of misconduct, imposition of other penalties and sanctions and remorse.

Respondent violated Rule 42, Ariz. R. Sup. Ct., specifically ERs 1.15 and Rule 43, Ariz. R. Sup. Ct.

The agreement is accepted and costs awarded in the amount of \$1,200.00. The proposed final judgment and order is reviewed, approved and signed.