JAN - 6 2016

In the United States Court of Federal Claims

U.S. COURT OF FEDERAL CLAIMS

In the Matter of:

Gerald I. Katz

No. 15-11186

ORDER

On May 11, 2015, and June 23, 2015, the Court of Appeals of Maryland issued opinions disbarring Gerald I. Katz from the practice of law in the State of Maryland, effective on May 11, 2015. The Court of Appeals found that Mr. Katz violated the Maryland Lawyers' Rules of Professional Conduct Rules 8.4(a)–(d) (Misconduct).

On September 21, 2015, the Standing Panel on Attorney Discipline issued an Order to Show Cause why this court would be unwarranted in imposing discipline identical to the disbarment imposed by the Court of Appeals for Maryland. *See* Rule 83.2(c)(2) of the Rules of the United States Court of Federal Claims (RCFC). On November 5, 2015, Mr. Katz filed his response to the Order to Show Cause opposing the application of reciprocal disbarment.

As an initial matter, although Mr. Katz's response to the Order to Show Cause was untimely filed, see RCFC 83.2(g)(8), we nonetheless conclude that no prejudice results in the Panel's consideration of it. Upon careful review, the Standing Panel concludes that Mr. Katz's misconduct does not warrant a substantially different discipline than that imposed by the Court of Appeals and that it would not result in a grave injustice to impose reciprocal discipline upon him. See RCFC 83.2(h)(5)(B)(iii)-(iv). We note that the Court of Appeals found that Mr. Katz had significantly underpaid his federal income taxes from 1996-2005, and then again from 2007-2010, resulting in Mr. Katz and the federal government consenting to a tax judgment of \$5,462,935.25 in taxes owed, plus interest and penalties. Further, although this court previously reciprocally suspended Mr. Katz in part for his failure to notify the court of his suspension, see In re Katz, 11-ad-1138 (Fed. Cl. June 18, 2002), Mr. Katz once again failed to notify the court of his disbarment in Maryland, which is itself an independent ground for discipline, see RCFC 83.2(c)(4), (e)(1)(B). Therefore,

IT IS ORDERED that Gerald I. Katz is hereby disbarred from the practice of law in this court. *See* RCFC 83.2(c)(2). This Order is entered, *nunc pro tunc*, effective September 21, 2015, the date the court initially suspended Mr. Katz pending final disposition of this proceeding. Any petition for reinstatement will be governed by RCFC 83.2(k)(1).

IT IS FURTHER ORDERED that the Clerk of Court shall serve Mr. Katz with a copy of this order.

JAMES F. MEROW

Judge

MARY ELLEN COSTER WILLIAMS

Judge /

ELAINE D. KAPLAN

Judge