

**IN RE: DANIEL P. BYRNES****NO. BD-2014-054****SUMMARY**¹

The decedent died in January 2006. The respondent is the decedent's brother-in-law. The decedent's will named the respondent as executor. The respondent also represented himself in probating the estate.

In October 2006, the decedent's house was sold. The respondent deposited the net proceeds of the sale, \$395,000, into his IOLTA account. The respondent did not open a separate interest bearing estate account for the funds. The respondent disbursed a total of \$240,000 to the estate's three beneficiaries. The balance of the proceeds was maintained by the respondent in his IOLTA account to pay the estate's taxes and to pay additional bequests to the beneficiaries.

Between October 2006 and October 2007, the respondent failed timely to disburse estate proceeds to the heirs and timely to pay the estate's tax obligations. During this time period, the respondent converted no less than \$60,000 of the funds to his own use to pay personal and business expenses with the intent of depriving the beneficiaries and the estate of their funds and with actual deprivation occurring. To date, the respondent has not repaid the estate or its beneficiaries the funds he misused.

The respondent's failure to open a separate interest bearing account in the estate's name and his failure to deposit estate funds into a separate account, violated Mass. R. Prof. C. 1.15(b), (c), and (d). His failure timely to pay the beneficiaries the funds they were due and timely to pay the estate's taxes violated Mass. R. Prof. C. 1.1, 1.2(a), 1.3, 1.15 (c), and (d). The respondent's intentional conversion of the funds violated 8.4(c).

On March 18, 2014, the respondent filed his affidavit of resignation. On April 28, 2014, the matter came before the Board of Bar Overseers on the respondent's affidavit of resignation. The board accepted the affidavit of resignation and recommended that an order of disbarment be entered.

On June 6, 2014 an order was entered in the Supreme Judicial Court for Suffolk County (Lenk, J.), accepting the affidavit of resignation and ordering that the respondent be disbarred effective upon the entry of the Court's order.

¹ Compiled by the Board of Bar Overseers based on the record filed with the Supreme Judicial Court.