

IN THE MATTER OF PAUL ANDREW DA COSTA GASKIN, solicitor

- AND -

IN THE MATTER OF PAUL ANDREW DA COSTA GASKIN,
[RESPONDENT 2 – NAME REDACTED] and
[RESPONDENT 3 – NAME REDACTED], solicitors

Mr. N. Pearson (in the chair)
Mr I. R. Woolfe
Mrs C. Pickering

Date of Hearing: 16th February 2010

FINDINGS

of the Solicitors Disciplinary Tribunal
Constituted under the Solicitors Act 1974

An application was made on behalf of the Solicitors Regulation Authority (SRA) by David Elwyn Barton, Solicitor/Advocate of 13-17 Lower Stone Street, Maidstone, Kent, ME15 6JX on 22nd July 2008 that Paul Andrew Da Costa Gaskin, Solicitor of 35, Rushmoor Gardens, Calcot, Reading, Berkshire, RG31 7AJ might be required to answer the allegations contained in the statement that accompanied the application, together with the additional allegations in the supplementary statement dated 13th May 2009, and that such order might be made as the Tribunal should consider appropriate.

A further application was made on behalf of the Solicitors Regulation Authority (SRA) by David Elwyn Barton of 13-17 Lower Stone Street, Maidstone, Kent, ME15 6JX on 1st April 2009 that Paul Andrew Da Costa Gaskin, Solicitor of Reading, Berkshire, RG31, RESPONDENT 2, Solicitor, of Criminal Law Advocates, Solicitors, Office Suite 2, The Orchard Centre, Station Road, Didcot, Oxfordshire, OX11 7LL and RESPONDENT 3, Solicitor, of Criminal Law Advocates, Solicitors, Office Suite 2, The Orchard Centre, Station Road, Didcot, Oxfordshire, OX11 7LL might be required to answer the allegations contained in the statement that accompanied the application and that such order might be made as the Tribunal should consider appropriate.

The allegations against Paul Andrew Da Costa Gaskin (the First Respondent) were that he had:

1. Failed to reply to letters from the Legal Complaints Service and the SRA,
2. Practised as a Solicitor without there being in force a certificate issued by the Law Society in accordance with the provisions of Part 1 of the Solicitors Act 1974, contrary to section 1 (A) of the said Act,
3. Failed to deliver his accountant's report for the period 1st April 2006 to 31st March 2007, due by the 14th December 2007,
4. Delivered his accountant's report for the period ended 31st March 2007, due for delivery on or before 14th December 2007, late on the 19th May 2008,
5. Compromised or impaired his duty to act in the best interests of his client, contrary to Rule 1(c) of the Solicitors Practice Rules 1990,
6. Compromised or impaired his reputation and that of the solicitors' profession contrary to Rule 1 (d) of the said Rules,
7. Failed to deal with the SRA and the Legal Complaints Service in an open, prompt and co-operative way, contrary to Rule 20.03 of the Solicitors Code of Conduct 2007,
8. Contrary to Rule 7 of the Solicitors Accounts Rules 1998 (SARs) failed to remedy breaches promptly upon discovery,
9. Contrary to Rule 22 SARs withdrawn money from client account in circumstances other than as permitted by the said Rule and had utilised the same for his benefit. In particular that on 8th February 2008 the First Respondent had withdrawn £1,000.00 and that on 7th April 2008 he had withdrawn £9,716.24 and that in connection with the second withdrawal he had been dishonest or alternatively grossly reckless,
10. Contrary to Rule 32(1) SARs failed to keep accounting records properly written up to show his dealings with client money,
11. Contrary to Rule 32(7) SARs failed to carry out a reconciliation of his client account,
12. Failed to deliver his accountant's report for the period ended 31st March 2007,
13. Practised as a solicitor in breach of his practising certificate conditions,
14. Failed to deal with the SRA in an open, prompt and co-operative way, contrary to Rule 20.03 of the Solicitors Code of Conduct 2007.

The allegations against (the Second Respondent) and (the Third Respondent) were that they had:

1. Employed the First Respondent as a salaried partner without having first obtained the approval of the SRA,

2. Failed to deal with the SRA in an open, prompt and co-operative way, contrary to Rule 20.03 of the Solicitors Code of Conduct 2007.

The application was heard at the Court House, 3rd Floor, Gate House, 1, Farringdon Street, London, EC4M 7NS when David Barton appeared as the Applicant. The First Respondent was present and in person, the Second Respondent, who was present, was represented by Peter Dufeu of Counsel and the Third Respondent was not present nor represented.

The evidence before the Tribunal included partial admissions by the First Respondent and a statement by Julie Hudson who was not present.

At the conclusion of the hearing the Tribunal made the following Orders:

The Tribunal Orders that the Respondent Paul Andrew Da Costa Gaskin, Solicitor, of Reading, Berkshire, RG31 be struck off the Roll of Solicitors and it further Orders that he do pay the costs of and incidental to this application and enquiry fixed in the sum of £8,078.75, such costs not to be enforced without the leave of the Tribunal.

The Tribunal Orders that the Second Respondent, Solicitor, of Criminal Law Advocates, Solicitors, Office Suite 2, The Orchard Centre, Station Road, Didcot, Oxfordshire, OX11 7LL do pay a fine of £2,000.00, such penalty to be forfeit to Her Majesty the Queen, and it further Orders that he do pay the costs of and incidental to this application and enquiry fixed in the sum of £690.

The Tribunal Orders that the Third Respondent, Solicitor, of Criminal Law Advocates, Solicitors, Office Suite 2, The Orchard Centre, Station Road, Didcot, Oxfordshire, OX11 7LL do pay a fine of £1,000.00, such penalty to be forfeit to Her Majesty the Queen, and it further Orders that he do pay the costs of and incidental to this application and enquiry fixed in the sum of £1390.00.

The facts are set out in paragraphs 1-33 hereunder:

1. The First Respondent, born in 1965, was admitted as a Solicitor in 1998. As at the date of the hearing, his name remained on the Roll of Solicitors.
2. The Second Respondent, born in 1958, was admitted as a Solicitor in 1991. His name remains on the Roll.
3. The Third Respondent, born in 1965, was admitted as a Solicitor in 1992. His name remains on the Roll.
4. At all material times, up until 3rd April 2008, the First Respondent had been carrying on practice under the style of Paul Gaskin, Solicitors, 144 Broadway, Didcot, Oxfordshire, OX11 8RJ. On 3rd April 2008 the First Respondent had entered into partnership with the Second and Third Respondents as an employed salaried partner and at all material times thereafter the Respondents had been carrying on practice in partnership under the style of Criminal Law Advocates from offices at 52, Queens Road, Reading, Berkshire, RG1 4AU and Office Suite 2, The Orchard Centre, Station Road, Didcot, Oxfordshire, OX11 7LL.

The Facts relating to the First Respondent only

5. On the 6th & 7th March 2007, the SRA had conducted a Practice Standards Monitoring visit at the First Respondent's firm. On the 20th March 2007, the SRA had written to the First Respondent with a copy of the Report and had asked for his confirmation that by 20th April 2007 the actions required would have been carried out.
6. In the absence of a reply from the First Respondent, the SRA had written again on 23rd April, 21st May, 7th June, 8th October, 5th November and 7th December 2007. The First Respondent had failed to reply.
7. On the 12th December 2007, the First Respondent's Practising Certificate had been terminated, following his failure to apply for a certificate for the practice year 2007/2008.
8. On the 18th and 20th December 2007, the SRA had telephoned the First Respondent's offices and had left messages for him to return their calls. He had failed to do so.
9. An e-mail had been sent to the First Respondent on 18th December and a further letter on 20th December 2007. He had failed to reply to either.
10. On 3rd January 2008, the First Respondent had stated that he had received the letter of 18th December 2007 and that he would be responding by e-mail that day. He had not done so.
11. The First Respondent had been informed that as he did not hold a practising certificate, he could not practise as a solicitor. In the absence of any response, the SRA had written to him again on 11th January 2008. He had failed to reply. On 7th February 2008, Ms Lidgate, on behalf of the SRA, had telephoned the First Respondent. She had been told that he was unavailable and that he was with a client. Ms Lidgate had left a message that the First Respondent should call her as a matter of urgency. However, she had been informed that the First Respondent might have problems in returning her call as he had client appointments, every half hour, back to back, during the day.
12. On the 5th September 2007, the First Respondent had sent an e-mail to the SRA asking for an extension of time for the delivery of his accountant's report for the period 1st April 2006 to 31st March 2007. It had been due for delivery by 1st October 2007. He had asked for an extension to 14th December 2007, by e-mail dated 11th September 2007. That extension had been granted. On 7th February 2008 the SRA had written to ask for the report. The First Respondent had failed to deliver it.
13. On 27th February 2008, a decision had been made to refer the First Respondent to the Tribunal for practising without a certificate and for failing to respond to communications from the SRA. On 20th March 2008, a decision had been made to refer the First Respondent to the Tribunal for failing to deliver the said accountant's report.

14. On 13th September 2006, VW, a client of the First Respondent, had submitted a complaint form to the Legal Complaints Service.
15. The Legal Complaints Service had tried to explore VW's complaint with the First Respondent. By letter dated 30th November 2006 an agreement had been reached, pursuant to which the First Respondent was to continue to conduct personal injuries proceedings on behalf of his client. Having conciliated the complaint, the Legal Complaints Service had closed its file. However, the Respondent had failed to deal properly with his client's claim.
16. The Legal Complaints Service file had been re-opened on 9th May 2007 because the First Respondent had failed to communicate with his client.
17. By Court Order dated 13th April 2007, VW's claim had been struck out and she had been ordered to pay the Defendant's costs, summarily assessed at £1,342.00, to be paid by 27th April 2007. VW had only become aware of the Court Order when a bailiff had called at her home on 19th June 2007 to enforce the judgement. Subsequently, the First Respondent had paid those costs on 20th June 2007 after his client had complained to him.
18. The SRA had written to the First Respondent on 18th December 2007 and again on 15th January 2008. However, the First Respondent had failed to reply and on 17th April 2008 his conduct had been referred to the Tribunal.
19. On 9th January 2008, the Legal Complaints Service had written to the First Respondent in connection with a complaint made by his client CF. Further letters had been written on 28th January, 12th February, 26th February and 18th March 2008. None of those letters had been replied to.
20. The matter had then been transferred to the Conduct Assessment and Investigation Unit of the SRA and the First Respondent had been written to on 20th March 2008. In the absence of a reply, further letters had been sent on 9th & 15th April, 7th and 29th May 2008. However, in the absence of any reply, it had been decided to refer his conduct to the Tribunal.
21. On 9th June 2008, the SRA had written to the First Respondent to acknowledge receipt of his accountant's report for the period ending 31st March 2007. It had been due by 14th December 2007 but had not been received until 19th May 2008. That had been outside the period permitted by Section 34(2) of the Solicitors Act 1974. On 1st July 2008, a decision had been made referring the First Respondent to the Tribunal for the late delivery of his accountant's report.
22. On 12th August 2008, the Legal Complaints Service had written to the First Respondent, following the receipt of a complaint from his client CW. The First Respondent had failed to reply and he had been written to again on 1st, 9th & 19th September 2008. There had been an unsuccessful attempt to speak to the First Respondent by telephone on 18th September 2008. In the continued absence of a response, the Legal Complaints Service had written again on 17th October 2008 by DX, fax and e-mail. The First Respondent had failed to reply.

23. On 9th & 26th January 2009, the SRA had again written to the First Respondent. Again there had been no reply and on 17th March 2009, the First Respondent had been informed, by letter, that the investigation had been taken as far as it could be and that his conduct would be referred to the Tribunal.
24. On 26th March 2008, the SRA had carried out an inspection of the First Respondent's books of account and other documents. A First Report dated 2nd April 2008 had been prepared by Ms Hartley.
25. On 11th June 2008, the SRA had carried out a further inspection. A Second Report, dated 23rd June 2008, had been prepared by Ms Hartley.
26. On 8th February 2008, the First Respondent had withdrawn £1,000.00 from client account and had transferred it to office account. He had accepted that the money had been improperly withdrawn but it had not been replaced until 8th April 2008. The First Respondent had failed to allocate the withdrawal to any client ledger or to record it in his accounting records.
27. On 7th April 2008, a sum of £9,716.24 had been withdrawn from client account. The First Respondent had accepted, in answers to specific questions from the Senior Investigation Officer, that he had made no effort to investigate his entitlement to that money. Moreover, that he had benefited from the transfer and that had it not been made he would not have been able to pay outstanding debts.
28. During the second inspection, it had become clear that no postings in the accounts had been made since March 2008. No reconciliation of client account had been carried out since 30th June 2007. The First Respondent's accountant's report for the year ended 31st March 2007 remained outstanding.
29. The First Respondent's practising certificate for the year 2007/2008 had been subject to conditions (as from 3rd April 2008) in that he had been permitted only to act as a solicitor in employment or in partnership, the arrangements for which had first been approved by the SRA.
30. With effect from 3rd April 2008, the First Respondent had been employed as a salaried partner by the Second and Third Respondents. Those arrangements had not been first approved by the SRA in accordance with the condition. During the first inspection, the First Respondent had told the Senior Investigation Officer that he would ensure that the arrangements had been approved.
31. On 15th July 2008, the SRA had written to the First Respondent seeking his explanation for his conduct. The First Respondent had failed to reply.

The Facts relating to the Second and Third Respondents:

32. The approval of the SRA had not been obtained before the Second and Third Respondents had employed the First Respondent as a salaried partner. The Second Respondent had been aware of the conditions.

33. The SRA had written to the Second and Third Respondents on the 14th July 2008 to obtain a full explanation from them. However, they had not provided one.

The Submissions of the Applicant

34. The Applicant produced a notice of the hearing relating to the Third Respondent and published in the Law Society's Gazette as directed. The Tribunal stated that it was satisfied that the Third Respondent had been properly served and that the hearing against him should proceed in his absence.
35. The Tribunal asked the parties whether any of the allegations had been admitted.
36. For the Second Respondent, Mr Dufeu of Counsel, told the Tribunal that the two allegations against the Second Respondent were admitted subject to mitigation.
37. The First Respondent said that he admitted all the allegations against him subject to mitigation except for allegation 7. However, he denied being dishonest in relation to allegation 9. He accepted that he had made the withdrawal but he believed that he had not been dishonest, although he accepted that he ought to have made further enquiries. He also wished to explain his position in relation to allegation 13.
38. The Applicant referred the Tribunal to a letter sent to him by e-mail from the First Respondent dated 15th February 2010 in which the First Respondent had informed him that he admitted allegations 1 – 6, had not received any correspondence relating to allegation 7 and admitted allegations 8 – 14, but denied dishonesty in allegation 9 and wished to explain the circumstances in allegation 13.
39. The Applicant stressed that the First Respondent's letter of 15th February 2010 was the first communication he had received from the First Respondent since proceedings commenced in July 2008.
40. The Applicant confirmed that the First Respondent did not have a current practising certificate.
41. The Applicant took the Tribunal through the allegations against the Respondents and the relevant facts.
42. He submitted that on a number of occasions the First Respondent had failed to act in the best interests of his clients.
43. Turning to the allegation of dishonesty, the Applicant submitted that it was for the Tribunal to determine, on the basis of the higher standard of proof, whether on the 7th April 2008, when the First Respondent had withdrawn £9,722.24 from client account, he had been acting dishonestly. The Applicant referred to the case of Twinsectra v Yardley and the objective and subjective tests of dishonesty.
44. The Applicant referred to the answers given by the First Respondent to the Senior Investigation Officer and to his explanation in writing dated 13th June 2008 about the matter. He submitted that the First Respondent had made no efforts to investigate his entitlement to the money and that he had made the transfer to his office account

neither knowing nor caring whether the money was due to his client or to HM Revenue & Customs. Moreover, the Applicant submitted that the First Respondent had benefited from the transfer and that had it not been made, he would not have been able to pay outstanding debts.

45. Turning to allegation 7, the Applicant stressed that it was the duty of a solicitor, who remained on the Roll, to keep both the SRA and when involved in proceedings, the Tribunal, advised of his address. The Applicant explained that the supplementary statement and the letters from the Legal Complaints Service to the First Respondent had been sent both to his last known business address and to his last known home address. Moreover, the Applicant had sent copies of all three applications to the Harcourt Road address in October 2009 and similarly Civil Evidence Act Notices in November 2009. None of that correspondence had been returned.

Submissions by the First Respondent

46. The First Respondent asked the Tribunal to take into account the written statement of Julie Hudson. While not opposing its admission, the Applicant stressed that the absence of the maker of the statement meant that he was unable to challenge it by way of cross-examination.
47. The Tribunal explained to the First Respondent that the statement would be admitted but that the absence of the witness would affect the weight given by the Tribunal to the Statement.
48. The First Respondent gave the Tribunal details of his professional history and explained how he had acquired the conveyancing firm of McIntyre & Co in 2006. The First Respondent told the Tribunal that there had been problems from the beginning, with great difficulties caused by staff illness and problems with the former owners of the firm. He had been very stressed by the situation and under financial pressure.
49. Turning to his dealings with complaints, the First Respondent explained that there had been so many complaints that finally he had not had the time to examine all the relevant files in detail and had just asked the Legal Complaints Service how much he should pay. He admitted that in taking over the firm, it turned out that he had taken on more than he could deal with. There had been more letters than he could cope with and he had buried his head in the sand.
50. In response to a question from the Tribunal, the First Respondent confirmed that although he did not do conveyancing himself, he did take on new conveyancing work once he had managed to find a part-time conveyancer.
51. In relation to allegation 2, practising without a certificate, the First Respondent explained that because of his financial difficulties he had not had the money to pay for his certificate and that as he had been the only solicitor in the firm, he had practised without a certificate until he had been able to pay the fee.
52. In relation to allegations 3 and 4, failure to file/late delivery of accounts, again the First Respondent explained that there had been a combination of staff illness and financial problems causing slippage.

53. In relation to allegations 5 and 6, the First Respondent admitted serious failings caused by the intense pressure that he had been under.
54. Turning to allegation 9, the First Respondent explained that the transfer of £1,000 had been a mistake on his part. However, the sum of £9,716.24 had been transferred by him because he had believed that the Stamp Duty had been paid. He had not remembered considering the position on the file, as evidenced by his file note, in the previous year. The First Respondent referred to the contents of the statement of Julie Hudson. He said that he had been told by a colleague that a Land Transaction Return Certificate meant that the tax had been paid. The First Respondent said that the £9,000 odd had been sitting on client account for over a year. He had assumed that the McIntyres had made a mistake and that it was their money. As he had issues with them, he had thought that if they wanted their money back, he could talk about it with them.
55. The First Respondent stressed that he had been very co-operative with Ms Hartley, the Senior Investigation Officer, and that he had been devastated when she had shown him the paper trail. He said that he had made a mistake but that he had not been dishonest. He had believed that as it wasn't clients' money or outstanding stamp duty, he could use it. He had made a mistake with regard to the improper transfer of £1,000 from client account that had been discovered in the first inspection, and he would not have done such a thing again.
56. In answer to a question from the Tribunal, the First Respondent confirmed that he had repaid the sum of £1,000 from the £9,716.24 but that he had not been able to repay this sum.
57. Dealing with allegation 11, the First Respondent explained that he had made the postings but reconciliations had taken place only when his book-keeper had come to the firm. He was always trying to catch up.
58. In relation to allegation 13, while the First Respondent had agreed that it had been an appropriate condition, in practice it had been impossible to comply with because there had not been sufficient time, before the fact of the merger, to get approval from the SRA. Moreover, he had believed that it had been agreed that the Practice Manager of his new firm would sort the matter out with the SRA. The First Respondent stressed that as he had been back in employment with a reputable firm, he had had no reason to believe that approval would not be given.
59. In response to a question from the Tribunal, the First Respondent said that he could not remember whether or not he had seen the letter dated 16th May 2008 from the SRA telling him that his practising arrangements had not been approved. The letter had been sent to 144a Broadway, his previous firm's address. The First Respondent explained that the merger had taken place on 3rd April 2008 and that he had shut his office at 144a shortly afterwards but had not arranged for his post to be forwarded to his new firm, nor for his DX number to remain open.
60. Dealing with allegation 14, the First Respondent admitted that he had once again buried his head in the sand because of stress and strain. At certain periods he had not

seen correspondence sent to 34 Rushmoor Gardens as he had let it to tenants. However, he had failed to provide a current address to either the SRA or the Applicant.

61. In mitigation, the First Respondent explained that although unemployed since 2008, he wished to keep practising as he had been working in the law since he was 19 years old and had qualified as a solicitor at 29. He had been made bankrupt. There had been debts from his previous practice and disputes arising from his employment with Criminal Law Advocates.

Submissions on behalf of the Second Respondent.

62. Mr Dufeu of Counsel referred the Tribunal to the Second Respondent's statement dated 15th July 2009. He said that the Second Respondent was dealing with the matter in an open and honest way. Any breach on his part had not been intentional. In his letter of 2nd April 2008 to the SRA the Second Respondent had explained the merger fully and had sought the requisite approval. The Second Respondent had believed that prior to his letter, the First Respondent had been dealing with the SRA about the necessary approval.
63. The task of dealing with the matter, following the SRA's letter of 16th May 2008, had been delegated to the Third Respondent. However, when he had realised that the Third Respondent had not written to the SRA, the Second Respondent had replied on 11th June 2008, although the Third Respondent had assured the Second Respondent that he would deal with any future correspondence with the SRA. In the event, the Third Respondent had not been coping and appeared to have had a breakdown. He had left the partnership with no notice in the Autumn of 2008 and moved out of the country.
64. In an effort to assist a fellow professional, Mr Dufeu submitted that the Second Respondent had succumbed to pressures to merge quickly and as a result had had his own professional probity placed in question. His reliance on his partner, the Third Respondent, had only served to compound the difficulties.
65. The consequences of the merger had been unhappy and subsequently the First Respondent had brought proceedings in the Employment Tribunal that had eventually been dismissed. Moreover, proceedings had been brought in the County Court against Criminal Law Advocates by Julie Hudson for losses incurred, in which proceedings the First Respondent had appeared as a witness for the Claimant.
66. Mr Dufeu submitted that the inability of the First Respondent to cope with the practice he had bought had resulted in a loss to Criminal Law Advocates of tens of thousands of pounds over a relatively short period. The Second Respondent, at the time of the merger, had had no idea of the depth of the difficulties. The First Respondent had abandoned huge quantities of files that had taken the Second Respondent some three days to transfer to his offices with the help of a friend and a van.
67. In mitigation, Counsel explained that the Second Respondent worked within the very difficult area of the Criminal Legal Aid Scheme and had done so for nearly 20 years

in the Reading area. He employed upwards of 10 staff and had recently joined with a young salaried partner with a good eye for detail and procedure. Although he had appeared before the Tribunal in 2002, he had an unconditional practising certificate.

The Decision of the Tribunal

68. Having considered all the evidence, together with the submissions of the Applicant, the First Respondent and on behalf of the Second Respondent, the Tribunal found all the allegations against the First Respondent proved. In addition, in relation to allegation 9, the Tribunal was satisfied that in withdrawing £9,716.24 from client account, the conduct of the First Respondent had been dishonest by the standards of reasonable and honest people and moreover that, by those same standards, the First Respondent had realised that his conduct was dishonest. The Tribunal found that the First Respondent had taken monies when he had known that those monies had not been his monies.
69. The Tribunal asked the First Respondent whether he wished to say anything further in mitigation. The First Respondent insisted that at the time he had not forensically examined the records and that he had had no mental intention to be dishonest.

Submissions as to Costs

70. The Applicant asked for orders for costs and explained that the bulk of the costs had been incurred in relation to the First Respondent and that he had agreed costs with him in the sum of £8,078.75. The costs for the Second Respondent had been agreed in the sum of £690. The costs relating to the Third Respondent were £1390 because of the additional costs of substituted service.

The Decision of the Tribunal as to penalty and costs

71. In relation to the First Respondent, the Tribunal was extremely concerned to note both his dishonesty in taking monies from client account that were not his and his failure, over a considerable period, to respond to correspondence from his Regulator and from the Legal Complaints Service. In addition, the Tribunal was concerned about his continuing to practise, for some months, when he had no practising certificate. In all the circumstances, the Tribunal considered that it was appropriate for the First Respondent to be struck off from the Roll of Solicitors and it so ordered. Such a penalty was necessary both for the protection of the public and to maintain the reputation of the Profession. In addition the Tribunal made an order for costs, but given the fact of the strike off and the evidence as to the First Respondent's means, that order was not to be enforced without the leave of the Tribunal.
72. Turning to the Second Respondent, the Tribunal found both allegations against him proved. The Tribunal was concerned to note that he had been before it previously, in July 2002, in relation to a similar allegation; failing to deal promptly and substantively with correspondence. In all the circumstances, the Tribunal considered that an appropriate penalty was a fine of £2,000.00, together with an order for costs fixed at £690.00, and it so ordered.

73. In relation to the Third Respondent, who although duly served had taken no part in the proceedings, the Tribunal found both allegations against him proved. It considered an appropriate penalty to be a fine of £1,000.00, together with costs fixed at £1,390.00, to include the costs of substituted service, and it so ordered.

Dated this 16th day of March 2010

On behalf of the Tribunal

N. Pearson
Chairman