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SCAD-19-0000262

IN THE SUPREME COURT OF THE STATE OF HAWAI'I

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OFFICE OF DISCIPLINARY COUNSEL,  
Petitioner,

vs.

STANFORD M.J. MANUIA,  
Respondent.

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ORIGINAL PROCEEDING  
(ODC Case No. 16-O-095)

ORDER OF SUSPENSION

(By: Recktenwald, C.J., Nakayama, McKenna, Pollack, and Wilson, JJ.)

Upon consideration of the Report and Recommendation of the Disciplinary Board of the Supreme Court of the State of Hawai'i, the stipulated facts, and the evidence in the record, we find by clear and convincing evidence that Respondent Stanford M.J. Manuia was convicted in 2013 of 34 misdemeanor violations of HRS § 231-35 (1999), for failing to file annual corporate and general excise tax returns for 2003 through 2008, and annual withholding tax returns for the years 2004 through 2008. We further find he subsequently has failed to fulfill the conditions imposed upon him as part of his sentence for those

convictions, including failing to pay required fines, make timely contributions toward restitution, or to complete the required 600 hours of *pro bono* work, and has, since his conviction, continued to fail to file required tax returns. We conclude this misconduct by Respondent Manuia violates Rules 3.4(e), 8.4(b) and 8.4(c) of the Hawai'i Rules of Professional Conduct (1994).

In aggravation, we find that Respondent Manuia has a single prior discipline, engaged in a pattern of misconduct and in illegal conduct, committed multiple violations, and has substantial experience in the practice of law.

In mitigation, we find that, during a portion of the relevant period, Respondent Manuia suffered from physical ailments that impinged on his ability to honor his obligations concerning his sentence, has a good character or reputation in the community, exhibited candor and cooperation during the disciplinary process, has expressed remorse, and received other penalties or sanctions for his conduct. Therefore,

IT IS HEREBY ORDERED that Respondent Manuia is suspended for a period of 180 days, effective thirty days after the date of entry of this order of discipline. Respondent Manuia shall, pursuant to Rule 2.16(d) of the Rules of the Supreme Court of the State of Hawai'i (RSCH), file with this court, within 10 days after the effective date of his suspension, an affidavit that he has complied with the duties imposed by that Rule upon

suspended attorneys. Respondent Manuia is reminded he may not practice law during the period of suspension, and may only return to practice upon entry of an order from this court, pursuant to RSCH Rule 2.17, authorizing him to do so.

IT IS FURTHER ORDERED that Respondent Manuia shall submit to the Disciplinary Board, as a prerequisite to any motion for his reinstatement, proof that he has made arrangements to resolve his outstanding tax obligations.

IT IS FINALLY ORDERED that Respondent Manuia shall, pursuant to RSCH Rule 2.3(c), bear the costs of the disciplinary proceedings, upon approval by this court of a timely submitted verified bill of costs from ODC.

DATED: Honolulu, Hawai'i, June 7, 2019.

/s/ Mark E. Recktenwald

/s/ Paula A. Nakayama

/s/ Sabrina S. McKenna

/s/ Richard W. Pollack

/s/ Michael D. Wilson

