

IN THE SUPREME COURT OF OHIO

In re:

Complaint against

Case No. 2023-034

Gregory Darwin Port

Respondent

Disciplinary Counsel

Relator

CERTIFICATION OF DEFAULT

Gregory Darwin Port (0043838)
1335 Dublin Road
Suite 203 D
Columbus, OH 43215
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IN THE SUPREME COURT OF OHIO

In re:

Complaint against

CERTIFICATION OF DEFAULT

Gregory Darwin Port

Gov. Bar R. V, Section 14

Respondent

Disciplinary Counsel

Relator

Pursuant to Rule V, Section 14, of the Supreme Court Rules for the Government of the Bar of Ohio, I hereby certify that the respondent in the above-captioned matter has failed to file an answer to the formal complaint certified to the Ohio Board of Professional Conduct on October 26, 2023.

Attached to this certification is an affidavit setting forth the attempts to serve the complaint on the respondent and copies of documents referenced in the affidavit.

Richard A. Dove

**Director
Board of Professional Conduct**

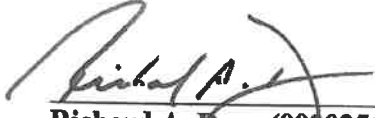
**STATE OF OHIO
COUNTY OF FRANKLIN**

AFFIDAVIT

I, Richard A. Dove, having been duly sworn according to the laws of Ohio, hereby depose and say:

1. I am the Director of the Board of Professional Conduct of the Supreme Court of Ohio (“Board”). Pursuant to Rule V of the Supreme Court Rules for the Government of the Bar of Ohio, I am responsible for serving certified disciplinary complaints on the parties and maintaining the records of cases certified to the Board.
2. On October 26, 2023, a formal complaint was certified to the Board in the case of *Disciplinary Counsel v. Gregory Darwin Port*, Case No. 2023-034. Pursuant to Gov. Bar R. V, Section 11, a notice and copy of the complaint were sent via email to the respondent at darwin@portlegal.com, the electronic service address maintained by the Supreme Court Office of Attorney Services.
3. Respondent did not acknowledge or otherwise respond to the email service. Pursuant to Gov. Bar R. V, Section 27, the clerk of the Supreme Court of Ohio accepted service on behalf of the respondent on November 14, 2023.
4. Respondent requested and was granted an extension of time to November 20, 2023 to answer the formal complaint.
5. After no timely answer was filed, a notice of intent to certify the respondent’s default was sent via email to the respondent at the address listed in ¶2 of this affidavit on November 21, 2023. The notice of intent indicated that the respondent’s default would be certified to the Supreme Court of Ohio if an answer was not filed on or before November 29, 2023, 14 days after the original answer date of November 15, 2023.
6. As of the date of this affidavit, the respondent has not filed an answer to the certified complaint or otherwise responded to the certification or notice of intent.
7. Attached to this affidavit are true and accurate copies of the following:
 - a. The formal complaint certified to the Board on October 26, 2023 (Attachment A);
 - b. The certification of service issued by the clerk of the Supreme Court of Ohio on November 14, 2023 (Attachment B);
 - c. The notice of intent sent to the respondent on November 21, 2023 (Attachment C).

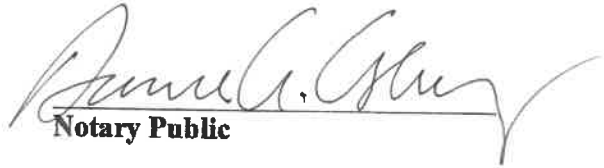
FURTHER AFFLIANT SAYETH NAUGHT.


Richard A. Dove (0010256)
Director
Board of Professional Conduct

Sworn to before me and subscribed in my presence this 30th day of November, 2023.



Damon A. Asbury
Attorney At Law
Notary Public, State of Ohio
My Commission Has No Expiration
Sec. 147.03 R.C.


Notary Public

**BEFORE THE BOARD OF PROFESSIONAL CONDUCT
OF THE SUPREME COURT OF OHIO**

Disciplinary Counsel
65 East State Street, Suite 1510
Columbus, Ohio 43215-4215

Relator,

v.

Case No. 2023-034

Gregory Darwin Port, Esq.
Attorney Registration No. 0043838
1335 Dublin Road
Suite 203 D
Columbus, Ohio 43215

FILED
OCT 26 2023

Respondent.

BOARD OF PROFESSIONAL CONDUCT

Complaint and Certificate

Relator alleges that Gregory Port, an attorney licensed to practice law in Ohio, has violated the Ohio Rules of Professional Conduct by misappropriating client funds, falsifying bank records, and charging clearly excessive fees.

1. Respondent was admitted to the practice law in Ohio on May 14, 1990.
2. Respondent is subject to the Ohio Rules of Professional Conduct and the Rules for the Government of the Bar of Ohio.
3. Respondent was previously indefinitely suspended for multiple ethics violations, including dishonesty and mishandling client funds, on July 7, 2004, *Columbus Bar Assn. v. Port*, 102 Ohio St. 3d 395, 2004-Ohio-3204, 811, N.E.2d 535, and reinstated on August 23, 2011.

**Count One, The VanPelt Estate
Misappropriation of estate funds, false court filings, and fraudulent documents**

Attachment A

4. On September 18, 2018, respondent was appointed administrator for the Estate of Jean VanPelt. *Estate of Jean Carol VanPelt*, Monroe County C.P. No. 10465.
5. Starting in or around July 2019, respondent began disbursing funds through checks and intrabank transfers out of the VanPelt Estate's bank accounts to himself and to a different estate he administered.
6. From December 2018 to December 2020, as detailed in ¶¶ 7-10, 13-14, and 16 below, respondent improperly wrote \$155,800 in checks to himself, transferred \$94,900 to his personal bank account, transferred \$17,169 to an unrelated estate that he administered, and withdrew \$40,000 in cash from VanPelt's estate.

Distributions before the Fiduciary Account

7. From December 2018 to March 2019, respondent wrote 15 checks to himself from a VanPelt Estate account ending in 2439 ("VanPelt 2439"), totaling \$155,800.
8. Respondent withdrew \$40,000 in cash from VanPelt 2439 on January 18, 2019. It is unclear where this money went.
9. From June 2019 to November 2019, respondent made eight wire-transfers totaling \$47,300 to himself from the VanPelt Estate account ending in 8919 ("VanPelt 8919").
10. While serving as Administrator for the Van Pelt Estate, respondent was also the administrator of the Estate of Manuel Farmer. *Estate of Manuel J. Farmer*, Franklin County P.C. No. 594545.
11. From June 2019 to August 2019, respondent wire-transferred a total of \$17,169 to a bank account for the Farmer Estate ("Farmer 4846") from VanPelt 8919.
12. The Farmer Estate and VanPelt Estate had no financial connection, and there was no legitimate reason for respondent to transfer funds from one estate to the other.

13. On December 13, 2019, respondent filed the final Fiduciary's Account for the VanPelt Estate, falsely stating there were no disbursements to non-beneficiaries. However, he had distributed \$203,100 to himself, \$17,169 to the Farmer Estate, and withdrawn an additional \$40,000 in cash.

Distributions after the Fiduciary Account

14. From January 2020 to December 2020, respondent misappropriated an additional \$47,600 from VanPelt 8919 through ten wire transfers to his personal bank account.
15. Respondent did not amend the Van Pelt Fiduciary Account to reflect the \$47,600 he disbursed to himself or withdrew in cash after he filed the Fiduciary Account.
16. Between January 6, 2020, and June 22, 2020, respondent also transferred \$9,600 from Farmer 4846 to his personal account, over half of what he had transferred from VanPelt 8919 to Farmer 4846. See ¶ 11.
17. On September 15, 2020, one of the VanPelt Estate beneficiaries filed a motion to remove respondent as the administrator for neglect and fraud related to the VanPelt Estate.
18. The beneficiary's motion contended that respondent was negligent in discharging his duties and that he had a conflict of interest because he had accepted money from Famie Doty, a claimant against the VanPelt Estate.
19. The court removed respondent on October 21, 2020.
20. The court noted that respondent "accepted money from [Doty] and was 'possibly looking out for [their] interests and not specifically the heirs.'"
21. The court also noted that there were "questionable financial transactions or failure to properly account for something called 'shadow assets.'"

22. After he was removed as the administrator of the VanPelt Estate, Eric Brand (“Brand”), attorney for one of the heirs, asked respondent for the estate bank records.
23. Respondent knew the bank records would show his misappropriations; consequently, he altered the Huntington Bank monthly statements for VanPelt 8919 from October 2019 to October 2020.
24. The fraudulent bank statements show a steadily increasing bank balance with no bank transfers to either respondent’s personal bank account or Farmer 4846.
25. The last doctored bank statement indicates a balance of \$259,747.31 on November 9, 2020.
26. The actual balance on that date was \$1,709.17, which was entirely depleted on December 21, 2020.
27. Respondent provided the fraudulent bank records to Brand.
28. In or around December 2020, respondent obtained a cashier’s check for \$260,055.65 and provided it to Brand. This appears to be respondent’s approximation for the \$267,869 he withdrew or transferred to himself and the Farmer Estate.
29. After he delivered the check to Brand, respondent created a new final Fiduciary Account, in which he indicated the estate had distributed \$302,359.47 in “Personal property distributed in kind to Administrator” and \$260,055.65 in “Other distributions to Administrator.”
30. Brand asked attorney Karen Davey (“Davey”) to review the bank records respondent provided.
31. Davey felt the records were suspiciously inconsistent with normal estate records. She then subpoenaed the records from the depository bank.

32. Upon discovering that the records respondent provided were fraudulent, Davey confronted respondent.
33. Respondent admitted to doctoring the records.
34. In May 2023, Davey’s counsel informed respondent that Davey intended to report respondent’s misconduct to relator.
35. Due to respondent’s misconduct and the possibility that there may be as-yet unaccounted-for funds, the estate remains open and in litigation.
36. On June 3, 2023, respondent reported his misconduct to relator. Respondent acknowledged that he used client funds for personal use and that because he knew the “true bank records would show misappropriation of funds,” he “created false bank account statements using a pdf edit program.”
37. Respondent’s conduct, as alleged in Count One, violates the following Ohio Rules of Professional Conduct:
 - a. Prof.Cond.R. 1.15(a) (a lawyer shall hold property of clients or third persons that is in a lawyer’s possession in connection with a representation separate from the lawyer’s own property);
 - b. Prof.Cond.R. 3.3(a)(1) (making a false statement of fact or law to a tribunal or fail to correct a false statement of material fact or law previously made to the tribunal by the lawyer);
 - c. Prof.Cond.R. 8.4(c) (engage in conduct involving dishonesty, fraud, deceit, or misrepresentation);
 - d. Prof.Cond.R. 8.4(d) (engage in conduct that is prejudicial to the administration of justice); and,
 - e. Prof.Cond.R. 8.4(h) (engage in any other conduct that adversely reflects on the lawyer’s fitness to practice law).¹

¹ Respondent’s conduct is sufficiently egregious that it warrants an additional finding that it adversely reflects on the lawyer’s fitness to practice law. *Disciplinary Counsel v. Bricker*, 137 Ohio St.3d 35, 2013-Ohio-3998, 997 N.E.2d 500, ¶ 21.

**Count Two, The Renz Estate
Conflict of Interest**

38. On June 29, 2016, Stephen K. Renz died intestate.
39. The primary asset in Renz's estate was real property at 1484-1488 Miller Avenue, Columbus, Ohio ("the property").
40. On March 4, 2019, respondent was appointed as administrator of the estate of Stephen K. Renz. *Estate of Stephen Renz*, Franklin County P.C. No. 596320.
41. In his appointment application, respondent filed an application to dispense with an appraisal of the property and provided a document from the Franklin County Auditor indicating that the property value was \$53,800.
42. On the application, respondent indicated that he accepted the auditor's appraised value of \$53,800.
43. On March 6, 2019, two days after asking the court to dispense with an appraisal, respondent obtained an appraisal from a local real estate agent, Deno Duros ("Duros"), who appraised the property for \$27,000.
44. The following day, March 7, 2019, respondent hired Registered Agents, Inc. ("RAI") in Ohio to serve as the statutory agent for Wedgewood Holdings, LLC ("Wedgewood").
45. Wedgewood was organized as a limited liability company in Ohio on March 8, 2019.
46. On or around March 13, 2019, respondent's wife, Deborah Port, received an employee identification number from the Internal Revenue Service listing her as the sole owner of Wedgewood.
47. However, respondent is the owner of Wedgewood's RAI account and RAI's Operating Agreement for Wedgewood listed respondent as the sole manager of Wedgewood.

48. All documents and communications from RAI to Wedgewood were sent to respondent's firm's email address: greg@portlegal.com.
49. Respondent listed his address with RAI as 3840 Cypress Creek Drive, Columbus, Ohio, which was respondent's home address at that time.
50. From March 7, 2019, to January 17, 2023, respondent received 29 communications from RAI as the account owner for Wedgewood.
51. Deborah Port listed Wedgewood's address with the IRS as 3840 Cypress Creek Drive, Columbus, Ohio.
52. On May 31, 2019, respondent moved to appoint Duros as the appraiser for the Renz probate case.
53. Respondent identified 13 potential heirs using the website Ancestry.com.
54. Four heirs had addresses in France or Australia and were served via first-class mail.
55. Respondent did not have addresses for the remaining nine heirs and therefore published a notice in a local newspaper.
56. On July 9, 2019, respondent, as administrator, entered into a purchase agreement with Wedgewood for the sale of the property.
57. On August 27, 2019, respondent filed a complaint to sell the property.
58. On October 29, 2019, respondent sold the property to Wedgewood for \$21,600.
59. On December 10, 2019, respondent filed a motion to find sale necessary and to order a new appraisal of the property.
60. Respondent failed to disclose to the court that he had already sold the property to a corporation owned by him and/or his wife, of which he was the sole manager, for \$21,600.

61. The court granted the motion without knowing the property had already been sold to Wedgewood.
62. On December 11, 2019, the day after the court granted the motion to order a new appraisal, Wedgewood sold the property to West Orange Properties, LLC for \$195,000.
63. On December 26, 2019, respondent filed a motion to approve Duros's appraisal and to order a private sale. Respondent failed to inform the court that he had already sold the property to a company owned by him and/or his wife or that it had been sold again to West Orange Properties for \$173,400 more than Duros's appraisal.
64. The court issued an order of sale the same day, ordering respondent to sell the property for no less than \$27,000. Respondent failed to inform the court that Wedgewood already purchased it for less than that amount.
65. In early December, respondent filed a Reliable Research title report. The report indicated that Wedgewood purchased the property on October 29, 2019.
66. Alerted by the Reliable Research title report that the property had already been sold, the court held an evidentiary hearing on February 10, 2020.
67. The court then requested that respondent submit the July 9 purchase agreement between the Renz Estate and Wedgewood.
68. Because the buyer was not legible on the purchase agreement, the court asked respondent under oath who had signed for the purchaser. For the first time, respondent informed the court that his wife purchased the property through Wedgewood.
69. At the hearing, respondent also informed the court that he hired Estate Restoration Services, LLC ("Estate Restoration") to clean out the property.

70. Respondent also indicated he did not get estimates for cleaning out the property before hiring Estate Restoration.
71. Estate Restoration is owned by respondent's wife, Deborah Port.
72. Estate Restoration's sole employee is Benjamin Port, respondent's son.
73. Respondent admitted he did not submit an invoice for Estate Restoration at the time of the service.
74. At the court's request, respondent submitted an undated invoice for \$6,500 from Estate Restoration to the Renz Estate.
75. The invoice listed Estate Restoration's address as 4251 Harrisburg Georgesville Road,² Grove City, Ohio, which is respondent's current home address.
76. Respondent also testified that Estate Restoration performed asbestos remediation but admitted that it was not licensed to do so.
77. Respondent also testified that he may have represented Wedgewood as its attorney when it sold the property to West Orange Properties, LLC.
78. Respondent also admitted that he may not have located all the Renz estate's heirs.
79. On February 21, 2020, Magistrate Maureen Duffy ("Magistrate Duffy") issued her Decision on the Complaint to Sell. *Port v. Dolle*, Franklin County P.C. No. 596320-A.³
80. Magistrate Duffy found that "[Respondent's] business dealing with companies owned by his wife constitute fiduciary self-dealing" related to both his hiring of Estate Restoration Services and Wedgewood Holdings, LLC.

² In July 2019, the Ports sold their residential home at 3840 Cypress Creek Drive and moved to 4251 Harrisburg Georgesville Road.

³ A Complaint to Sell is filed against the heirs and beneficiaries of the estate. Dolle was one of the 13 heirs named as defendants.

81. She specifically noted that “The facts of this case suggest that [respondent] saw the Real Property as an opportunity to make a profit for his family.”
82. She found that “[respondent] used his position as administrator to ensure that he could sell the Real Property in a self-dealing transaction for the lowest possible price.”
83. Magistrate Duffy therefore denied the sale and distribution of sale proceeds and removed respondent as administrator.
84. Respondent objected to the Magistrate’s Finding on March 6, 2020.
85. On September 14, 2020, the court issued a judgment entry overruling respondent’s objections.
86. In the judgment entry, the court denied the sale of the property to Wedgewood and ordered respondent to recover all distributed proceeds. It also permanently removed respondent as the administrator of the Renz Estate.
87. Respondent’s conduct, as alleged in Count Two, violates the following Professional Conduct Rules:
 - a. Prof.Cond.R. 1.7(a)(2) (there is a substantial risk that the lawyer’s ability to consider, recommend, or carry out an appropriate course of action for that client will be materially limited the lawyer’s own personal interests);
 - b. Prof.Cond.R. 1.8(a) (enter into a business transaction with a client or knowingly acquire an ownership, possessory, security, or other pecuniary interest adverse to a client);

- c. Prof.Cond.R. 3.3(a)(1) (making a false statement of fact or law to a tribunal or fail to correct a false statement of material fact or law previously made to the tribunal by the lawyer);⁴
- d. Prof.Cond.R. 8.4(d) (engage in conduct that is prejudicial to the administration of justice); and,
- e. Prof.Cond.R. 8.4(h) (engage in any other conduct that adversely reflects on the lawyer’s fitness to practice law).⁵

Count Three, The Sink Trust
The Ennis matter, excessive fees for non-work

- 88. In September 2018, Nichelle Ennis (“Ennis”) retained respondent to protect the assets of her aunt, Anne Sink (“Sink”).
- 89. Ennis wanted respondent to prepare probate documents so that neither she nor her sister would be responsible for Sink’s debts after Sink died.
- 90. Respondent identified \$28,885.13 in assets belonging to Sink.
- 91. Sink died on August 20, 2020.
- 92. The family used \$14,100.62 for funeral expenses, leaving \$14,784.51.
- 93. Respondent billed Sink \$14,346.63 for legal work. This should have left a balance of \$437.88.
- 94. However, respondent took all the remaining money in the estate.
- 95. For example, in a May 5, 2022 letter to Ennis, respondent stated: “After [Sink] passed away, we paid funeral costs of **\$14,784.51** from her funds.” (Emphasis added)

⁴ Prof.Cond.R. 3.3, Comment [2] states, “There are circumstances where failure to make a disclosure is the equivalent of an affirmative misrepresentation.”

⁵ Respondent’s conduct is sufficiently egregious that it warrants an additional finding that it adversely reflects on the lawyer’s fitness to practice law. *Disciplinary Counsel v. Bricker*, 137 Ohio St.3d 35, 2013-Ohio-3998, 997 N.E.2d 500, ¶ 21.

96. Respondent suggested that this left a balance of \$14,100.62 and that respondent kept the balance as satisfaction for respondent's \$14,346.63 invoice.
97. However, \$14,784.51 was the *remaining* balance, not the amount distributed to the funeral home.
98. Respondent repeated the same mathematical mistake in his August 29, 2022 reply to relator's letter of inquiry:

Total	\$28,885.13
Payment to L.E. Black, Funeral Home	6,633.12
Payment to Clark Funeral Home	7,467.50
Balance	\$14,100.02
Invoice	\$14,346.63

99. However, when \$6,633.12 and \$7,467.50 (\$14,100.62) are subtracted from the original \$28,885.13, the "balance" is not \$14,100.62, it is \$14,784.51.
100. The remaining \$437.88 was not refunded to Ennis or paid to Medicaid.
101. Respondent inflated his fees to obtain the maximum amount from the estate, incorrectly believing that the estate balance was \$14,100.02.
102. Moreover, as discussed below, respondent billed thousands of dollars for a legally inappropriate and incomplete trust.
103. For example, respondent's invoice states he created a Special Needs Trust for Sink.
104. Based on respondent's billing invoice, respondent spent at least 13.6 hours working on the Special Needs Trust, for a total of \$4,420 in billable hours.
105. 9.6 of those hours (\$3,120) were billed on August 25, 2020, and September 3, 2020, after Sink died on August 20, 2020.
106. As evidence of his work, respondent provided relator with an unsigned document titled "Anne Dolores Sink Special needs Trust September 3, 2020" ("Sink Trust").

107. However, Sink was legally ineligible for a Special Needs Trust.
108. According to OAC 5160:1-6-06 (D)(6), to be eligible for a Special Needs Trust, the Grantor must be under 65 years of age.
109. This requirement is acknowledged on page 1 of the Sink Trust: “I, Anne Dolores Sink (‘Grantor’), hereby creates this Irrevocable Trust for my own benefit as the beneficiary hereunder. *I am under the age of 65 and am a disabled person*” (Emphasis added).
110. Sink was born on July 30, 1935, and was therefore 84-85 during the time respondent represented Sink.
111. Moreover, the trust document is incomplete.
112. For example, Article Six, Trustee Provisions, contains the following:
 - (a) Trustee Succession
I appoint the following[UNANSWERED: ED_trustee levels] to serve as Trustee of my trust:

[UNANSWERED: Fiduciary name]
113. Further, the Sink Trust lists “Ten Dollars Cash” as the only distribution by the Grantor to the trust, despite the fact that respondent was in possession of \$28,885.13 of Sink’s assets.
114. Respondent drafted a statutorily prohibited trust two weeks after Sink died without any knowledge of the beneficiary and with inaccurate information for the sole purpose of inflating his legal fees.
115. Other than collecting Sink’s assets, the majority of which respondent kept, respondent provided no legal assistance to Sink or Ennis.
116. On July 23, 2022, Ennis filed a grievance against respondent.

117. To date, respondent has not refunded any portion of the \$14,784.51 in fees he collected from Sink.
118. Respondent's conduct, as alleged in Count Three, violates the following Professional Conduct Rules:
- a. Prof.Cond.R. 1.5 (A lawyer shall not make an agreement for, charge, or collect an illegal or a clearly excessive fee);
 - b. Prof.Cond.R. 8.4(c) (engage in conduct involving dishonesty, fraud, deceit, or misrepresentation);

**Count Four
Imhoff Matter**

119. On February 15, 2021, Esther Imhoff ("Imhoff") retained respondent to assist her with creating a Medicaid Asset Protection Trust. Imhoff's granddaughter, Katelyn Neil ("Neil"), communicated with respondent's office on Imhoff's behalf.
120. Respondent billed Imhoff a flat fee of \$9,400 for "Comprehensive Medicaid Planning Implementation," including an irrevocable Medicaid asset protection trust ("MAPT") and a Qualified Income Trust ("QIT"), and an additional \$600 for a Sole Benefit Trust.
121. As respondent explained it to Neil, the QIT is an irrevocable trust whereby the trustee would collect income and pay the care provider, and any remaining amounts upon death would go to the state up to the amount of the benefits paid, then to beneficiaries.
122. The MAPT is an irrevocable trust that holds assets not countable for Medicaid, accessible not to the individual, but rather to their designated beneficiaries.
123. The plan was composed of three phases: collecting Medicaid information and preparing a planning letter, executing the planning letter, and applying for Medicaid.

124. Lauren Wheeler (“Wheeler”), a former paralegal who worked on Imhoff’s case, informed respondent that Imhoff was not eligible for Medicaid services at the time that respondent was billing her. Specifically, Imhoff did not meet the intermediate or skilled level of care required for Home-Based Community Services under Medicaid.
125. However, respondent led Neil to believe that Imhoff did qualify for Medicaid benefits and could apply immediately and that the plan should be executed contemporaneously.
126. After payment of the \$9,400 flat fee, on September 14, 2021, respondent provided a Medicaid planning letter to Imhoff. The letter called for Imhoff to create a QIT and to create and fund the MAPT.
127. Imhoff required a QIT because her income was over the limit.
128. The Sole Benefit Trust was to be drafted for an additional \$600, separate from the \$9,400 flat fee.
129. A Sole Benefit Trust allows a grantor to transfer assets to, among others, a disabled person under the age of 65.
130. Wheeler attempted to determine whether Neil’s disability determination from the U.S. Department of Veterans Affairs was sufficient to qualify her as a sole benefit recipient under Ohio law.
131. Wheeler was not able to make that determination.
132. Neil was eventually informed that because all steps needed to occur contemporaneously, the entire plan hinged upon, among other things, the determination from the U.S. Department of Veterans Affairs that Neil qualified for disability sufficient for the creation of the Sole Benefit Trust.
133. Neil questioned why that was not explained or determined at the outset.

134. Despite not knowing whether Neil qualified, respondent executed the Sole Benefit Trust and had Imhoff transfer \$60,000 to the Trust for Neil.
135. Wheeler also questioned respondent why they were drafting instruments that Imhoff did not qualify for but was told to continue with the MAPT.
136. Respondent failed to provide Imhoff with any legally enforceable asset protection or accomplish her goals. He did not apply for Medicaid benefits and did not create a MAPT or QIT.
137. In August 2022, a year and a half after Imhoff hired him, Imhoff and Neil terminated their relationship with respondent, and requested a refund of the legal fees paid to respondent.
138. Respondent refused to refund any portion of the \$9,400 flat fee.
139. After Imhoff and Neil terminated respondent, they discovered that there were significant tax implications for the money in the Sole Benefit Trust that respondent did not make them aware of.
140. Since then, Neil, the beneficiary of the Sole Benefit Trust, has not utilized the funds in the trust in any way because she is concerned about the tax implications and whether the money can be used to support Imhoff.
141. Neil has consulted with attorneys and accountants and is now in the process of trying to determine whether the Sole Benefit Trust can be unwound or how best to use the assets to Imhoff's benefit without significant unexpected tax liability.
142. Respondent's conduct, as alleged in Count Four, violates the following Professional Conduct Rules:
 - a. Prof.Cond.R. 1.1. (A lawyer shall provide competent representation);

- b. Prof.Cond.R. 1.5 (A lawyer shall not make an agreement for, charge, or collect an illegal or clearly excessive fee); and,
- c. Prof.Cond.R. 1.16(e) (A lawyer who withdraws from employment shall refund promptly any part of a fee that has not been earned).

Conclusion

Relator requests that respondent be found in violation of the Ohio Rules of Professional Conduct and be sanctioned accordingly.

Respectfully submitted,

/s Joseph M. Caligiuri
Joseph M. Caligiuri (0074786)
Disciplinary Counsel
Relator

/s Matthew A. Kanai
Matthew A. Kanai (0072768)
Senior Assistant Disciplinary Counsel
Office of Disciplinary Counsel
65 East State Street, Suite 1510
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Counsel for Relator

/s Benjamin B. Nelson
Benjamin B. Nelson (0083292)
Assistant Disciplinary Counsel
benjamin.nelson@odc.ohio.gov
Counsel for Relator

Certificate

The undersigned, Joseph M. Caligiuri, Disciplinary Counsel, hereby certifies that Matthew A. Kanai and Benjamin B. Nelson are authorized to represent relator in the action and have accepted the responsibility of prosecuting the complaint to its conclusion.

Dated: October 26, 2023

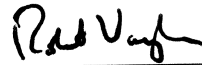
/s Joseph M. Caligiuri
Joseph M. Caligiuri (0074786)
Disciplinary Counsel

The Supreme Court of Ohio

CERTIFICATION

I, Robert Vaughn, certify that I was served on the 14th day of November, 2023, with a copy of the Notice to Respondent of Filing of Complaint and a copy of the Complaint and Certificate issued in the case of Disciplinary Counsel v. Gregory Darwin Port, (Case No. 2023-034).

I received true and attested copies of the documents set forth above from the Director of the Board of Professional Conduct in conformity with Rule V, Section 27(B) of the Rules for the Government of the Bar.



Robert Vaughn
Clerk of Court



Ohio Board of Professional Conduct

65 SOUTH FRONT STREET, 5TH FLOOR, COLUMBUS, OH 43215-3431

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www.bpc.ohio.gov

HON. D. CHRIS COOK
CHAIR
PATRICK M. McLAUGHLIN
VICE-CHAIR

RICHARD A. DOVE
DIRECTOR
D. ALLAN ASBURY
SENIOR COUNSEL
KRISTI R. McANAU
COUNSEL

November 21, 2023

Gregory Darwin Port
1335 Dublin Road, Suite 203 D
Columbus, OH 43215

via email only to darwin@portlegal.com and greg@portlegal.com

Re: *Disciplinary Counsel v. Gregory Darwin Port*, Case No. 2023-034

Dear Mr. Port:

On October 26, 2023, the Board of Professional Conduct certified a formal complaint naming you as the respondent in the above-captioned disciplinary matter. A copy of the enclosed complaint was sent to you via email at darwin@portlegal.com, and you neither acknowledged receipt of the email nor filed a timely answer. Pursuant to Gov. Bar R. V, Section 27(B), the complaint was served on the Clerk of the Supreme Court, and the Clerk accepted service on November 14, 2023. You requested and were granted an extension of time to November 20, 2023 to file your answer. As of the date of this letter, the Board has not received your answer to the formal complaint or a motion to extend the time for filing an answer.

Pursuant to Gov. Bar R. V, Section 14, you are hereby notified that the Board will certify your default to the Supreme Court 14 days from your original answer date. To avoid certification of default, you must file an answer to the formal complaint with the Board on or before November 29, 2023. No further extension of time to file an answer will be granted.

Please note that the certification of default may result in your immediate suspension from the practice law by the Supreme Court of Ohio.

Sincerely,

Richard A. Dove

Enclosure

cc: Relator's counsel (via email)

Attachment C