

**BEFORE THE DISCIPLINARY BOARD OF THE  
SUPREME COURT OF PENNSYLVANIA**

OFFICE OF DISCIPLINARY COUNSEL,	:	No. 42 DB 2024
Petitioner	:	
	:	File No. C4-23-769
v.	:	
	:	Attorney Registration No. 18275
PAUL M. GOLTZ	:	
Respondent	:	(Allegheny County)

ORDER

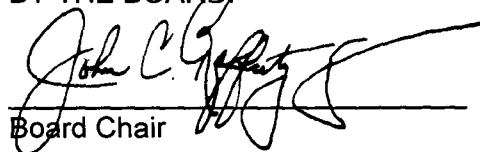
AND NOW, this 16<sup>th</sup> day of May, 2024, in accordance with Rule 208(a)(5), Pa.R.D.E., the determination by a Review Panel of the Disciplinary Board of the above captioned matter is accepted; and it is

ORDERED that the said PAUL M. GOLTZ of Allegheny County be subjected to a **PUBLIC REPRIMAND** by the Disciplinary Board of the Supreme Court of Pennsylvania as provided in Rule 204(b) and Rule 205(c)(8) of the Pennsylvania Rules of Disciplinary Enforcement.

IT IS FURTHER ORDERED that Respondent shall be placed on PROBATION for a period of two years, subject to the following Conditions:


1. Respondent shall continue to maintain the records required by Rule of Professional Conduct (RPC) 1.15(c);
2. Respondent shall submit those records to the Office of Disciplinary Counsel on or before the fifth day of each month; and
3. The expenses incurred in the investigation and prosecution of this matter shall be paid by Respondent.

BY THE BOARD:

  
Board Chair

TRUE COPY FROM RECORD

Attest:

  
Marcee D. Sloan  
Board Prothonotary  
The Disciplinary Board of the  
Supreme Court of Pennsylvania

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PAUL M. GOLTZ,	:	
Respondent	:	(Allegheny County)

**PUBLIC REPRIMAND**

Paul M. Goltz, you appear before the Disciplinary Board for the imposition of a Public Reprimand ordered by the Board on May 16, 2024. The Board’s Order of that date also directed that you serve probation for a period of two years with conditions that you maintain records as required by Rule 1.15(c), and you submit those records to Office of Disciplinary Counsel (“ODC”) on or before the fifth day of each month for ODC’s review to ensure that you are complying with Rule 1.15(c). By letter dated May 16, 2024, the Board notified you of the disposition of this matter and further notified you of your opportunity to demand as of right the institution of formal charges within twenty days of the date of notification. You did not demand the institution of formal charges; therefore, you accept this public reprimand.

It is an unpleasant task to publicly reprimand one who has been granted the privilege of membership in the bar of the Commonwealth. Yet as repugnant as this task may be, it has been found necessary that you receive this public discipline.

Attorney Goltz, the record demonstrates that you were admitted to the bar of the Commonwealth in 1973 and have no prior record of discipline. The instant matter commenced on June 5, 2023, when you deposited a Cashier’s Check for \$264,900.60

given to you by a client into an IOLTA you maintained at First Commonwealth Bank. At the time of the deposit, the IOLTA had a balance of \$10,959.99. You were to make payment as directed by your client. On June 12, 2023, you transferred \$238,575.60 to an account at TD Bank, as directed by your client. You also withdrew \$23,025.00 towards your legal fee, leaving a balance in your IOLTA of \$14,189.99. Two months later, in August 2023, First Commonwealth Bank determined that the Cashier's Check you had deposited was fraudulent and reversed the deposit, creating a negative balance in your IOLTA of \$250,710.61. The bank initiated a civil action against you in the Court of Common Pleas of Allegheny County, asserting claims of breach of contract and unjust enrichment. A default judgment was entered awarding the bank \$250,782.61.

You contacted the Pennsylvania Lawyers Fund for Client Security on August 14, 2023, and advised there had been a fraud against your IOLTA. Because of the negative balance in the IOLTA, the Fund referred the matter to Office of Disciplinary Counsel which after investigation, determined that you failed to hold Rule 1.15 funds separate from your own property, failed to maintain records under RPC 1.15, such as a check register and client ledgers, and failed to conduct monthly reconciliations.

By your conduct, you violated the following Rules of Professional Conduct ("RPC"):

1. RPC 1.15(b) – A lawyer shall hold all Rule 1.15 Funds and property separate from the lawyer's own property. Such property shall be identified and appropriately safeguarded.

2. RPC 1.15(c)(2) and (c)(4) – A lawyer is required to maintain the following books and records for each Trust Account and for any other account in which Fiduciary Funds are held pursuant to Rule 1.15(l):

(2) check register or separately maintained ledger, which shall include the payee, date, purpose and amount of each check, withdrawal and transfer, the payor, date, and amount of each deposit, and the matter involved for each transaction; provided, however, that where an account is used to hold funds of more than one client, a lawyer shall also maintain an individual ledger for each trust client, showing the source, amount and nature of all funds received from or on behalf of the client, the description and amounts of charges or withdrawals, the names of all person or entities to whom such funds were disbursed, and the dates of all deposits, transfers, withdrawals and disbursements; and

(4) A regular trial balance of the individual client ledgers shall be maintained. The total of the trial balance must agree with the control figure computed by taking the beginning balance, adding the total of monies received in trust for the client, and deducting the total of all monies disbursed. On a monthly basis, the lawyer shall conduct a reconciliation for each fiduciary account. The reconciliation is not complete if the reconciled total cash balance does not agree with the total of the client balance listing. A lawyer shall preserve for a period of five years copies of all records and computations sufficient to prove compliance with this requirement.

Attorney Goltz, your conduct in this matter is public. This Public Reprimand is a matter of public record and shall be posted on the Disciplinary Board's website at [www.padisciplinaryboard.org](http://www.padisciplinaryboard.org).

It is the Board's duty to reprimand you for your misconduct, and to remind you of your obligation to comply with the terms and conditions of your two year period of probation period. Please be aware that subsequent violations of the rules or failure to abide by your probation terms and conditions may result in further discipline and more severe sanctions. We sincerely hope that you will conduct yourself in such a manner that future disciplinary action will be unnecessary.

*/s/Joshua Wilson*

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Designated Member  
The Disciplinary Board of the  
Supreme Court of Pennsylvania

Administered by a designated panel of three Members of The Disciplinary Board of the Supreme Court of Pennsylvania on July 18, 2024.