IN THE HONORABLE SUPREME COURT OF THE REPUBLIC OF LIBERIA
SITTING IN ITS MARCH TERM, A.D. 2026

BEFORE HIS HONOR : YAMIE QUIQUI GBEISAY, SR.……..……..…….CHIEF JUSTICE
BEFORE HER HONOR : JAMESETTA H. WOLOKOLIE……..…….ASSOCIATE JUSTICE
BEFORE HIS HONOR : YUSSIF D. KABA.……..…..…ASSOCIATE JUSTICE
BEFORE HER HONOR : CEAINEH D. CLINTON-JOHNSON.....ASSOCIATE JUSTICE
BEFORE HIS HONOR : BOAKAI N. KANNEH.……..….....ASSOCIATE JUSTICE

THE GRIEVANCE AND ETHICS COMMITTEE INVESTIGATIVE REPORT ON COMPLAINT FILED BY MR. EDGAR SYDNEY, PRESIDENT AND CHIEF EXECUTIVE OFFICER OF MANO RIVER AGRICULTURAL REHABILITATION DEVELOPMENT CORPORATION (MARDCO), AGAINST HENRIES LAW FIRM, COUNSELOR COOPER W. KRUAH, COUNSELOR GEORGE E. HENRIES, AND COUNSELOR CHARLES W. BRUMSKINE

Heard: July 1, 2026 Decided: August 27, 2026

MR. JUSTICE KANNEH DELIVERED THE OPINION OF THE COURT

The matter before this Court emanates from an investigative report submitted by the Grievance and Ethics Committee of this Court pursuant to a complaint filed by Mr. Edgar Sydney, President and Chief Executive Officer of Mano River Agricultural Rehabilitation Development Corporation (MARDCO), alleging professional misconduct against Counsellor Cooper W. Kruah, Counsellor George E. Henries, and Counsellor Charles W. Brumskine. The complaint was filed with the Office of the Chief Justice on July 25, 2014, and was referred to the Grievance and Ethics Committee for investigation and recommendation.

The Committee conducted hearings, received documentary evidence, and heard testimony from the parties. At the close of its inquiry, the Committee recommended the dismissal of the complaint against Counsellor George E. Henries, the dismissal of the complaint against Counsellor Charles W. Brumskine for want of jurisdiction over matters pending before the courts, and that Counsellor Cooper W. Kruah be required to render a complete accounting of all monies collected on behalf of his client during execution of the judgment obtained in favor of MARDCO; failing which, he should be suspended from the practice of law until compliance.

Following receipt of the Committee's recommendation, Counsellor Tiawan S. Gongloe was appointed Amicus Curiae and filed his brief centered on the duty of a lawyer to account for client funds. Thereafter, Counsellor Cooper Kruah filed a Respondent's Brief challenging portions of the Committee's findings while maintaining that he committed no unethical conduct.

The record shows that in 2009, Mr. Edgar Sydney retained the Henries Law Firm to represent MARDCO in litigation involving rubber-sale proceeds allegedly converted by Mr. Edmondo Trombetta. Counselor George E. Henries introduced Mr. Sydney to Counselor Cooper W. Kruah, who thereafter assumed primary responsibility for the matter. This Court later affirmed judgment in favor of MARDCO in the amount of Six Hundred One Thousand Three Hundred Six United States Dollars Seventy-Three Cents (US$601,306.73).

Following the issuance of this Court's mandate, execution proceedings commenced in the Civil Law Court. As per the records emanating from the Grievance and Ethics Committee's Investigative Report presented before us, it was established that prior to the enforcement of this Court's Judgment, the judgment debtor, Mr. Edmondo Trombetta left the bailiwick of the Republic of Liberia and travelled to Sierra Leone but retained access to the operations of MARDCO, using its name and resources, and traded rubber under the name of a third party, and subsequently converted the proceeds to his personal use. Thereafter, the complainant, through his counsel, now Respondent, Counselor Cooper Kruah, filed a Bill of Information to the Civil Law Court of the Sixth Judicial Circuit, Montserrado County, which was heard and ruled in favor of the complainant to proceed with the sale of rubbers, already seized, with supervision by the Sheriff of the Civil Law Court of the Sixth Judicial Circuit, Montserrado County. During the sale of the rubbers, several collections of money were received by the Sheriff in the amount of One Hundred Five Thousand Three Hundred Thirty-Nine United States Dollars Twenty-Four Cents (US$105,339.24) and also distributed, as reported by him on October 21, 2026. We quote herein the said report of the Sheriff:

> "October 21, 2026
>
> This report is being submitted to Cllr. Cooper W. Kruah in obedience to recommendations made by the Grievance and Ethics Committee of the Supreme Court relative to the seizure and sales of rubber in the case: MARDCO vs. TRABETTA
>
> Specifically, this report covered the total amount that was realized from the sales of rubber and the disbursements to Mr. Edgar Sidney, Rebecca Eze, Cllr. Cooper W. Kruah, Sr., Cllr. Nyanti Tuan, and Cllr. Lofan Kaneah.
>
> Please note that the rubbers were seized from four (4) vehicles and the total of US$105,339.24 was realized. Attached hereto are the breakdowns of the various transactions:
>
> <u>CASH RECEIVED</u>
> 1.1 Rubber sale proceeds – first truck……....US$ 7,339.24

1.2 Rubber sale proceeds – second truck……		27,000.00
1.3 Rubber sale proceeds – two trucks from Rebecca Eze……		48,000.00
1.4 Rubber sale proceeds – fourth truck……		23,000.00
Total Revenue……	US$	105,339.24

DISBURSEMENTS:

1.5 Payment to Edgar Sydney by the Sheriff on May 22, 2012- Receipt attached……	US$	21,500.00
1.6 Payment to Edgar Sydney on May 24, 2012- Receipt attached……..,,		7,339.24
1.7 Payment to Edgar Sydney through Cllr. Cooper W. Kruah, Sr., and Sam D. Flomo, Oct. 19, 2011 - Receipt attached……		4,000.00
1.8 Payment to Edgar Sydney through Cllr. Nyanti Tuan and Sam D. Flomo, Oct. 19, 2011- Receipt attached……		4,000.00
1.9 Payment to Rebecca Eze……...		43,314.00
1.10 Payment to Edgar Sydney through Cllrs: a) Cooper Kruah b) Nyanti Tuan and c) Lofan Keneah in the presence of Edgar Sydney- Receipt attached……..		24,000.00
1.11 Sheriff's Expenditure……..		1,186.00
Total…….	US$	105,339.24

Respectfully Submitted,

_____

Fofie Kamara
SHERIFF, CIVIL LAW COURT
SIXTH JUDICIAL CIRCUIT
MONTSERRADO COUNTY "

The parties sharply disagreed on several things, among others, the total amount collected, the amounts disbursed to Mr. Sydney, the amounts received by Counselor Kruah, the legal fees due the Henries Law Firm, and whether complete accounting was rendered.

The records further showed that Mr. Sydney alleged that the legal representation was based upon an oral agreement whereby the Henries Law Firm would receive twenty percent (20%) of any amount recovered following the rendition of final judgment by this Court. He further alleged that although One Hundred Six Thousand Two Hundred Ninety-Two United States Dollars Seventy-Cents (US$106,292.70) had been realized during the sale of the rubber seized, he personally received only approximately Twenty-Three Thousand Three Hundred Thirty-Nine United States Dollars Twenty-Four Cents (US$23,339.24) while Counselor Kruah retained

substantially greater sums without explanation. Mr. Sydney also alleged breach of fiduciary duty, conversion of client funds, failure to account, and unethical conduct. Additionally, the complaint accused Counselor Charles Brumskine of improperly intervening in execution proceedings on behalf of persons claiming to represent majority shareholders of MARDCO, thereby frustrating enforcement of this Court's mandate. As to Counselor George E. Henries, the complaint alleged responsibility arising from his status as principal of the Henries Law Firm. The respondents denied wrongdoing. Counselor Henries asserted that he introduced the client to Counselor Kruah and exercised no further involvement. Counselor Brumskine maintained that every act performed by him occurred within pending judicial proceedings and therefore lay exclusively within judicial review and not disciplinary review. Counselor Kruah admitted receiving monies from the Sheriff of the Civil Law Court of the Sixth Judicial Circuit, Montserrado County which he paid to the complainant, and that he and the other lawyers in the matter including Counselors Nyanti Tuan and Keneah Lofan, each received Three Thousand United States Dollars (US$3,000.00) paid as legal fees to them by the complainant from the said Twenty-Four Thousand United States Dollars (US$24,000.00) received from the Sheriff, which was attested to by a signed affidavit of confirmation by both Counselors Nyanti Tuan and Keneah Lofan.

Counselor Kruah further contended that Mr. Sydney was obligated to pay the Henries Law Firm about One Hundred Twenty Thousand United States Dollars (US$120,000.00) which is 20% of the judgment sum of Six Hundred One Thousand Three Hundred Six United States Dollars Seventy-Three Cents (US$601,306.73), and that Mr. Sidney owes the Henries Law Firm the amount of One Hundred Seventeen Thousand United States Dollars (US$117,000.00) representing unpaid legal fees. Counselor Kruah argued that the complaint lodged by Mr. Sidney against him constituted an attempt to avoid his contractual obligations.

Based upon the facts and circumstances presented, the contentions of the parties, the findings and recommendation of the Grievance and Ethics Committee, and the applicable provision of the Code of Moral and Professional Ethics, this Court identifies the following issue as dispositive of this matter:

1) Whether or not the evidence establishes that Counsellor Cooper W. Kruah violated Rule 15 of the Code of Moral and Professional Ethics in his handling of monies collected in connection with the representation of his client, and, if

not, whether the subsequent financial accounting obtained from the Civil Law Court sufficiently addresses the reporting and accounting requirement of Rule 15?

To the first part of the issue, insofar as it concerns the commingling, conversion, or personal use of monies belonging to the client, we answer in the negative.

As to the duty to report and account, we find that although Counsellor Kruah had an affirmative professional obligation to ensure that his client was promptly informed and provided an accounting of monies collected in connection with the execution proceedings, the financial report subsequently obtained from the Civil Law Court pursuant to the investigation of the Grievance and Ethics Committee provides the accounting necessary for this Court to bring that aspect of the controversy to a conclusion, subject to the complainant being formally furnished a copy thereof.

Rule 15 of the Code of Moral and Professional Ethics provides:

> "A lawyer should refrain from any act whereby for his personal benefit or gain he abuses or takes advantage of the confidence reposed in him by his client. Money collected for his client, or other money or property of his client coming into his possession as a result of his professional duty to his client, should be reported and accounted for promptly, and should not under any circumstances be commingled with his own or be used by him."

The language of Rule 15 imposes distinct, though related, ethical obligations upon an attorney. First, monies collected for a client, or other money or property of the client coming into the lawyer's possession by virtue of the professional relationship, must be promptly reported and accounted for. Second, such money or property must not be commingled with the lawyer's own funds or used by the lawyer for his personal benefit. These obligations arise from the fiduciary relationship existing between attorney and client and are intended to preserve the confidence reposed in members of the legal profession.

However clear and mandatory these duties may be, a finding that an attorney committed professional misconduct must nevertheless be supported by competent evidence contained in the record. The Court cannot infer conversion, misappropriation, commingling, or personal use merely from the existence of a disagreement between an attorney and his client concerning monies collected, monies disbursed, or legal fees allegedly due.

The records before this Court establish that Counsellor Kruah represented Mr. Edgar Sydney and the Mano River Agricultural Rehabilitation Development Corporation (MARDCO) in litigation which ultimately resulted in a judgment of this Court in favor of MARDCO in the amount of Six Hundred One Thousand Three Hundred Six United States Dollars Seventy-Three Cents (US$601,306.73). Thereafter, execution proceedings were conducted before the Civil Law Court for the Sixth Judicial Circuit, Montserrado County, during which rubber belonging to the judgment debtor was seized and sold.

As a consequence of those execution proceedings, monies were realized from the sale of the seized rubber. The subsequent report of the Sheriff of the Civil Law Court states that a total amount of One Hundred Five Thousand Three Hundred Thirty-Nine United States Dollars Twenty-Four Cents (US$105,339.24) was realized and provides a breakdown of the various disbursements made from those proceeds.\

The report reflects, among other things, payments made directly to Mr. Edgar Sydney; a payment made to Mr. Sydney through Counsellor Cooper W. Kruah and Sam D. Flomo; another payment made through Counsellor Nyanti Tuan and Sam D. Flomo; a payment to Rebecca Eze; and a further payment made to Mr. Sydney through Counsellors Cooper Kruah, Nyanti Tuan and Lofan Keneah in the presence of Mr. Sydney. The report also accounts for the Sheriff's expenditure and states that the total disbursements correspond to the amount realized from the sale.

Counsellor Kruah does not deny that monies connected with the execution proceedings passed through his hands. He maintains, however, that monies received by him were either delivered to the complainant or constituted payments associated with the legal representation. The record further shows his contention that the complainant had agreed to compensate the Henries Law Firm at the rate of twenty percent (20%) of the judgment recovered and that the complainant remains indebted to the Firm for legal fees.

The complainant, on the other hand, alleged that substantially greater sums had been received than were accounted for to him and accused Counsellor Kruah of breach of fiduciary duty, conversion of client funds, failure to account, and unethical conduct. It is therefore important that this Court distinguish the allegations made against the respondent from what the evidence actually establishes.

While Rule 15 of the Code of Moral and Professional Ethics is clear and unequivocal in imposing upon a lawyer the duty to promptly report and account for money or property of a client coming into his possession by reason of the professional relationship, this Court is equally mindful that a finding of professional misconduct must be supported by evidence appearing in the record.

In the instant case, although the complainant alleged conversion of client funds, breach of fiduciary duty, failure to account, and unethical conduct, the record does not establish that monies collected for the benefit of Mr. Edgar Sydney or MARDCO were commingled by Counsellor Cooper W. Kruah with his personal funds, converted to his personal use, or otherwise unlawfully appropriated by him. No bank record, financial record, receipt, testimony, or other evidence appearing in the record demonstrates that Counsellor Kruah deposited monies belonging to his client into his personal account, treated such monies as his personal property, or expended the same for his personal benefit.

The Court therefore finds no sufficient evidentiary basis upon which to conclude that Counsellor Kruah violated that portion of Rule 15 which prohibits an attorney from commingling client funds with his own funds or using client funds for his personal benefit. The mere existence of disagreement between an attorney and his client regarding monies collected, legal fees allegedly due, or the adequacy of an accounting does not, without more, establish conversion, misappropriation, commingling, or personal use of client funds.

This finding, however, does not dispose of the separate requirement under Rule 15 that monies collected for a client be promptly reported and accounted for. The obligation to account exists independently of whether the attorney converted or commingled the funds. Thus, an attorney may fail to timely account even though the evidence does not establish that he converted or personally used the client's money. The question therefore becomes whether the circumstances appearing in the record warrant the imposition of disciplinary sanctions against Counsellor Kruah for failure to account, particularly in light of the subsequent financial report obtained from the Civil Law Court.

The records show that the Grievance and Ethics Committee, following its investigation of the complaint, was principally concerned with obtaining a complete accounting of the proceeds realized during execution of the judgment. Pursuant to

the Committee's investigation and recommendation, Counsellor Kruah was required to obtain the relevant financial information from the court concerning the monies collected and disbursed during the execution proceedings.

The Sheriff of the Civil Law Court thereafter prepared and submitted a financial report detailing the proceeds realized from the sale of the rubber and the corresponding disbursements. The report identifies the total amount realized as One Hundred Five Thousand Three Hundred Thirty-Nine United States Dollars Twenty-Four Cents (US$105,339.24) and accounts for the disposition of that amount.

Thus, unlike the situation existing when the complaint was initially filed and investigated, this Court now has before it a financial report from the officer of the court who supervised the execution proceedings and through whose office the monies were collected and distributed. The report provides the very financial information that the investigation sought to ascertain.

We therefore cannot ignore this subsequent development in determining the appropriate disposition of the complaint. Disciplinary proceedings are not intended to punish an attorney merely because accusations have been made against him. They are intended to protect the integrity of the legal profession and to sanction professional misconduct where such misconduct has been established by the evidence.

This Court recently held in *In Re: Grievance and Ethics Committee Investigative Report on a Complaint filed by the Concerned Citizens of Gola Konneh District, Grand Cape Mount County against Counsellor Benedict F. Sannoh, Supreme Court Opinion, October Term, A.D. 2024,* that where the evidence fails to establish a violation of the Code of Moral and Professional Ethics, disciplinary sanctions cannot be imposed merely because a dispute exists between the parties.

Although the *Sannoh* case involved Rule 16 and the reasonableness of an attorney's fee, the principle that disciplinary punishment must rest upon an established ethical violation is equally applicable to the present proceeding. The Court will not impose the severe consequences attendant to professional discipline upon conjecture, suspicion, or an allegation unsupported by sufficient evidence.

In the present case, there is no proof that Counsellor Kruah commingled his client's funds with his own, converted the client's money, or personally used money

belonging to Mr. Sydney or MARDCO. What the record establishes is that there was a dispute concerning the accounting of monies realized during execution proceedings and the amount of legal fees allegedly due to the Henries Law Firm.

The Court is also cognizant that Counsellor Kruah had a duty, independent of the underlying fee dispute, to ensure that his client was promptly informed regarding monies collected in connection with the representation. The existence of an alleged contingency fee arrangement could not extinguish that duty. An attorney's claim for compensation and his fiduciary obligation to account to his client are distinct matters.

Nevertheless, following the investigation of the Grievance and Ethics Committee, the required financial information was obtained from the court officer responsible for the execution proceedings. That report is now part of the record and specifies both the amount collected and the manner in which the funds were distributed.

Under these circumstances, this Court is of the considered opinion that the purpose underlying the accounting requirement of Rule 15 can now be fulfilled by ensuring that the complainant is formally furnished with the financial report obtained as a consequence of the investigation. It would serve no useful disciplinary purpose to suspend or otherwise penalize Counsellor Kruah for commingling, conversion, or misuse of client funds when no competent evidence establishes that any such act occurred.

Moreover, to require Counsellor Kruah at this stage to reconstruct another accounting separate and apart from the official financial report prepared by the officer of the Civil Law Court would merely prolong a matter for which the relevant financial record has now been obtained. The proper course is to ensure that Mr. Sydney, whose complaint included the failure to receive a satisfactory accounting, is furnished with the report so that he is formally apprised of the receipts and disbursements reflected therein.

Accordingly, the Civil Law Court for the Sixth Judicial Circuit, Montserrado County, shall, upon receipt of the mandate of this Court, cause a copy of the said financial report to be formally served upon Mr. Edgar Sydney, President and Chief Executive Officer of the Mano River Agricultural Rehabilitation Development

Corporation (MARDCO), and shall make a return upon the record evidencing such service.

The Court further observes that Counsellor Kruah maintains that Mr. Sydney's complaint was designed to avoid the payment of legal fees and to falsely malign his professional character. While the Court takes note of this contention as part of the respondent's defense, we make no determination that Mr. Sydney deliberately or falsely maligned Counsellor Kruah. The evidence before us is insufficient to adjudicate such a collateral accusation in this disciplinary proceeding.

Similarly, we express no opinion on Counsellor Kruah's contention that Mr. Sydney or MARDCO remains indebted to the Henries Law Firm in the amount of One Hundred Seventeen Thousand United States Dollars (US$117,000.00), or upon the validity or enforceability of the alleged twenty percent (20%) contingency fee arrangement. Those are contractual matters distinct from the limited ethical question presented for our determination and may be pursued in an appropriate action before a court of competent jurisdiction.

Considering further that the financial report sought as a consequence of the Grievance and Ethics Committee's investigation has been obtained and is now available to be furnished to the complainant, this Court concludes that no disciplinary sanction is warranted upon the record before us.

The formal service of the said financial report upon Mr. Edgar Sydney will satisfy the outstanding accounting concern which occasioned the investigation and will bring this aspect of the matter to its logical conclusion. The record having established that, pursuant to the investigation and directive of the Grievance and Ethics Committee, Counsellor Kruah should obtained from the Sheriff of the Civil Law Court a financial report detailing the monies realized and disbursed during the execution proceedings to be served upon Mr. Edgar Sydney, President and Chief Executive Officer of the Mano River Agricultural Rehabilitation Development Corporation (MARDCO), and to obtain a receipt evidencing such service.

WHEREFORE AND IN VIEW OF THE FOREGOING, the complaint is hereby dismissed. The Clerk of this Court is ordered to inform the parties accordingly. AND IT IS HEREBY SO ORDERED.

WHEN THIS CASE WAS CALLED FOR HEARING, COUNSELLOR COOPER W. KRUAH APPEARED PRO SE, ALONG WITH COUNSELLORS OTHELLO KRUAH AND PRINCE KRUAH. COUNSELLOR TIAWAN S. GONGLOE APPEARED AS AMICUS CURIAE.