

Colorado Supreme Court 2 East 14th Avenue Denver, CO 80203	DATE FILED July 24, 2025 CASE NUMBER: 2025SA133
Original Proceeding in Contempt, 25PDJ28	
<b>Petitioner:</b>  The People of the State of Colorado,  <b>v.</b>  <b>Respondent:</b>  Edward Joseph Essay, II.	Supreme Court Case No: 2025SA133
ORDER OF COURT	

Pursuant to CRCP 232.24(c)(3), the court adopts the special master's July 1, 2025 order, and thus the parties' underlying stipulation regarding a finding of (and sanction for) indirect contempt, in the above-captioned matter. As required by the rule, the court determines that the respondent's contemptuous conduct was offensive to the authority and dignity of the court.

BY THE COURT, JULY 24, 2025.

<p>SUPREME COURT, STATE OF COLORADO 2 E. 14<sup>th</sup> Ave. Denver, Colorado 80203</p>	<p>DATE FILED June 24, 2025 9:33 AM CASE NUMBER: 2025CV374</p>
<p>ORIGINAL PROCEEDING IN UNAUTHORIZED PRACTICE OF LAW, OARC CASE NO. 24-2942</p>	
<p>Petitioner:  THE PEOPLE OF THE STATE OF COLORADO</p>	<p>▲ COURT USE ONLY ▲</p>
<p>Respondent:  EDWARD J. ESSAY, #9333</p>	
<p>Jacob M. Vos, #41562 First Assistant Regulation Counsel Attorney for Petitioner 1300 Broadway, Suite 500 Denver, Colorado 80203 Telephone: (303) 928-7811 Fax No.: (303) 501-1141 Email: <a href="mailto:j.vos@csc.state.co.us">j.vos@csc.state.co.us</a></p>	<p>Case Number: 25CV374</p>
<p>Edward Essay Respondent PO Box 669 Windsor, CO 80550 Email: <a href="mailto:e@ecgtax.com">e@ecgtax.com</a></p>	
<p><b>STIPULATION, AGREEMENT AND AFFIDAVIT CONSENTING TO A FINDING OF CONTEMPT</b></p>	

On this 24<sup>th</sup> day of June, 2025, Jacob Vos, First Assistant Regulation Counsel and attorney for Petitioner, and Edward Essay, Respondent, enter into the following stipulation, agreement, and affidavit consenting to a finding of contempt ("Stipulation") and submit the same to the Court for its consideration and approval.

1. Respondent's address is PO Box 669, Windsor, CO 80550. He is subject to the Court's jurisdiction in this matter. Respondent expressly waives personal service of process in this matter.

2. Respondent is familiar with the rules of the Colorado Supreme Court. Respondent further acknowledges the right to a full and complete evidentiary hearing on the People's Petition for Contempt in the above-captioned matter. At any such hearing, Respondent would have the right to be represented by counsel, present evidence, call witnesses, and cross-examine the witnesses presented by the People. At any such hearing, Petitioner would bear the burden of proof and would be required to prove the charges contained in the Petition for Contempt beyond a reasonable doubt. Nonetheless, having full knowledge of the right to such a formal hearing, Respondent knowingly, intelligently, and voluntarily waives that right.

3. Respondent has been further apprised of his rights to a contempt hearing, and has been advised of the additional following rights:

- YOU ARE FURTHER INFORMED that you have the following rights at the said contempt hearing:
- You have the right to an attorney. If you cannot afford one, one will be appointed to represent you, because a jail sentence is contemplated.
- You have the right to a hearing before the Court on these charges and the People will seek a jail sentence not to exceed six months.
- You have the right to plead either guilty or not guilty to the charges of contempt.
- You are presumed innocent unless proven guilty.
- The People must prove each and every element of the contempt charges against you beyond a reasonable doubt.
- You have the right to present whatever witnesses and evidence you wish at trial or hearing.
- You have the right to cross-examine all witnesses and evidence presented by the People.
- You have the right to request the court to issue subpoenas to compel witnesses to testify for you at trial.
- You have the right to testify on your own behalf, if you wish, waiving your right against self-incrimination, and if you do, then the People will be able to cross-examine you.
- You also have the right to remain silent. No one can force you to testify against yourself. The fact that you do not testify cannot be held against you.
- You have the right to appeal any adverse decision of the trial court.

- YOU ARE FURTHER INFORMED, that the Court may impose a fine or imprisonment or both if the Court expressly finds that your conduct was offensive to the authority and dignity of the Court. You shall have the right to make a statement in mitigation prior to the imposition of sentence.
- YOU ARE FURTHER ADVISED that the Court may impose both remedial and punitive sanctions and that they may be combined by the Court.
- A FINE OF NOT LESS THAN \$2,000 PER INCIDENT OR IMPRISONMENT OF UP TO SIX MONTHS MAY BE IMPOSED IN THIS PROCEEDING TO VINDICATE THE DIGNITY OF THIS COURT.

4. Respondent knowingly, voluntarily, and willingly waives those rights.

5. Respondent enters into this Stipulation freely and voluntarily. No promises have been made concerning future consideration, punishment, or lenience in the above-referenced matter. It is Respondent's personal decision, and Respondent affirms there has been no coercion or other intimidating acts by any person or agency concerning this matter.

6. Respondent admits the following:

- a. Respondent was admitted to practice law in Colorado on February 2, 1979, under registration number 9333. Respondent was disbarred on May 15, 2001.
- b. According to the National Association of State Boards of Accountancy (NASBA), Respondent also was a certified public accountant (CPA license (#4315)). That license was revoked and the expiration date was May 31, 1996.
- c. Mike and Dr. Tammy Heflebower own the Heflebower Funeral Home and Cremation Services, Inc. in Highlands Ranch, Colorado. From 2011 through 2023, they engaged Respondent. They believed they were retaining Respondent as both an accountant and as legal counsel.
- d. Respondent advised the Heflebowers regarding the formation and structuring of their two companies in 2013 and 2016.
- e. In 2023 the Heflebowers engaged Respondent in assisting in selling their business. They connected with the potential buyer, Foundation Partners Group, and their brokerage team, The Foresight Companies. Respondent represented the funeral home to the interested parties, and it was reasonable for those parties to assume that Respondent's role was as an attorney and account representing the funeral home.
- f. In several emails Respondent interacted with the buyer's attorney, Bedford Wilder, on the Heflebowers' behalf. He advised the Heflebowers on terms in the Nondisclosure Agreement (NDA), Letter of Intent (LOI), and Asset Purchase Agreement (APA), and negotiated with Mr. Wilder regarding the same.

- g. Further, Respondent advised the Heflebowers about creating a trust for their assets, as well as an estate plan.
- h. Between June and November of 2023, Respondent gave the Heflebowers legal advice as demonstrated in the email correspondence included below:
  - i. On June 9, 2023, Respondent emailed the Heflebowers draft copies of Heflebower Colorado Revocable Living Trust Form, Heflebower Colorado Advance Directive Medical POA Living Will, Heflebower Last Will and Testament, and Heflebower General Financial Power of attorney and Durable Financial Power of Attorney. He wrote: "Attached are forms in word format to give you a feel for how your wishes can be stated. These are to help you in your discussion."
  - ii. On June 29, 2023, Respondent emailed the Heflebowers regarding the broker agreement, stating:

Naturally I can find a bunch of language that is troublesome however since you have a relationship with the broker we can probably overlook most of my issues but what I would insist on is

—  
At paragraph D 4 the following sentence should be added –  
"This duty of client to indemnify shall not apply to Clients' refusal to accept our recommendation to accept an offer for the sale of the Clients business."

This will keep you from having to pay the broker fees if broker recommends an offer and you refuse.

I would also suggest that you shall have the right to sell to any party that you have had conversations with prior to hiring the broker.

You could probably get the 4500 bucks.

In this regard there should be added to paragraph 5,  
This paragraph shall not apply if Client negotiates and sells to a contact that Client, Clients Attorney or Clients Accountant had made an offer to sell prior to had prior have professional people had known and communicated with prior to being engaged by broker.

You can also routinely get these broker people to credit you back the 4500 in the event of a sale above 3,000,000. At G 2 Add TFC agrees to credit back the 4500 retainer in the event of a successful sale having a purchase price above 3,000,000.

If you have any questions I should be around after 2pm.

iii. On July 18, 2023, Dr. Heflebower emailed Respondent and Mr. Heflebower:

Hi Ed.

Thanks for your time this morning. I bolded dates and times for ease in referencing.

I summarized our conversation and next steps so we are all on the same page as to what comes next.

Tammy is going to:

Get access to the Confidential Information Memorandum (CIM) from Foresight for Ed

Resend the timeline for the sale (see below)

Complete the dates and times of meetings after Ed sends me the trust forms;

Set up times for Ed, Mike, Tammy, & Foresight team to discuss the sale structure – tentatively July 25. Plan on 9:00am.

Tammy & Mike will call Ed on July 25 at 8:00 am.

Ed is going to:

Work on the trust document locating the information we sent about 3 weeks ago or so;

Work on the tax amendment documents

Share with Tammy how to fill out the stock certificates

The Foresight (business broker) timeline is below:

July 14 they send out our one-pager to all prospective buyers.

By Aug. 2 we have all interested offers in.

Foresight presents offers to us by Aug 3.

They detail all and share all offers.

By Aug. 7-8 we need to hold for onsite visits from interested parties.

By Aug. 14-15 we get final offers and LOI.

By Aug. 15-16 Foresight shares final offers pros/cons.

We decide by Aug. 16-17.

We execute LOI by Aug. 18

We do kick-off Zome with buyers' due diligence team and ours on Aug. 21-22.

We allow for 30-45 days for due diligence.

Plan to close on Sept. 27-30.[Emphasis original]

Ed, we envision your support to kick up after seeing final offers and moving into the LOI & due diligence. I bolded in red font that part of the timeline.

- iv. On July 26, 2023, Respondent emailed the Heflebowers and his assistant, Susan:

Mike, I have been in a closing in Kansas City all day and am just seeing your email that you sent this morning. I have Susan send you on our letter head the following:

TO WHOM IT MAY CONCERN:

Please be advised that our firm provides accounting, payroll and tax services for economic enterprises known as Heflebower Funeral Services, Inc. and its affiliated subsidiary The Last Paw's, Inc. Our firm has enjoyed this professional relationship since on our [sic] about 2010. In the course of performing our services during this extensive period of time I can certify that Nathan L. Heflebower is the son of the owners of these entities but he has no ownership interest. Nathan L. Heflebower's sole involvement is solely as an employee performing highly skilled professional services in an executive capacity. If you require any further information, we will be happy to provide it with the permission of the owners and or course Nathan L. Heflebower.

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Edward Essay, for the firm

Hey Suzy, my last request of the day-will you copy and paste the above on a letterhead, sign my name and forward to both Mike and Tammy and they will take it from there. I am catching an early flight into DC and will be hard to reach once I am at Treasury .I will look at messages at noon and react then keep me out all day Friday. Lastly put together a corporate package of governance forms we use and send to Tammy so she can try to do annual minutes from 2013 until 2023 also include a set of by-laws and an excel spread sheet for share distribution in funeral. Total Capitalization was 200,000 shares Class A common @ no par value. Certificate 1 will be for 100,000 shares dated formation date of incorporation. Next certificate #2 dated annual meeting date specified in by-laws as sometimes in December 2019 issue Certificate # to Tammy for 49000 shares and Cert #3 to Michael for 51000 shares. Cert 1 will be endorsed back to corp as treasury stock at the 2019 meeting thereby freeing up the reissuance of cert 2 & 3. Draft a buy sell agreement that is presented at the Dec 19 meeting for nunc pro tunc signatures restricting sale of stock to outsiders etc. I am done dictating but may head down to Sarasota from DC. Will let you know tomorrow morning where I will be

Friday. Excuse my dictation it has been a long day. Have a good evening – Mike and Tammy will be expecting the letter by 7.

- v. On August 1, 2023, Respondent emailed the Heflebowers:

Tammy and Mike, let plan a call August 4<sup>th</sup> and another one August 5<sup>th</sup>. The necessity of a call on the 5<sup>th</sup> is dependent on information we have by the 4<sup>th</sup>. I will review your trust docs prior to the 4<sup>th</sup> call so I can summarize during the call. Will send review copies to you after of the 3 Rd.

- vi. On August 21, 2023, Respondent emailed the Heflebowers.

Mike and Tammy, LOI [Letter of Intent] is pretty standard language. A couple of point are –

The carry back of 800k should have interest of at least 6% which is the current bank market rate on a CD at First National Bank. This will yield interest of 48,000 a year or 192 000 over the course of the 4 years that you could make if you put the carry back monies in a CD. Also the 800k needs to have a defined amount to be paid each year. The terms stated in the LOI would allow any amount to be paid each year. An extreme example would be they could pay a 10k a year and pay all 770k in the 4<sup>th</sup> year which is not a good scenario. Another poin, you should have security beyond the signed note by a managing member of a LLC for the 800,000 carry back. Someone should personally guarantee the note at least. You do not need to be embattled in litigation over the 800k especially in Florida. They want to draft the agreement which is fine since they have probably spent thousands in legal fees drafting agreements used in other acquisitions. We will excise all parts that are objectionable.

All of the above issues can be negotiated before signing the main agreement however it would be helpful to have the broker broach the points of interest and a defined payment each year. Let the show began and in that regard I am not going to be available for a meet and greet conference tomorrow morning. I will be available tomorrow after noon and am pretty flexible the rest of the week. I have your trusts that I will be reviewing today.

- vii. On September 1, 2023, attorney Bedford Wilder, on behalf of the potential buyers, emailed Respondent:

Ed, hello again. Look forward to talking directly and working with you and the Seller team on this transaction! I'm attaching the draft



APA for your review. FPG is concurrently reviewing so I'll update you if we have any material corrections or changes in the interim.

I'll be in the office next week, so feel free to reach out if you have any questions while you review with Seller.

I'll give you a call on Tuesday as well.

- viii. On September 1, 2023, Respondent emailed Mr. Wilder with Mr. and Dr. Heflebower copied. It stated in part;

Bedford I am so delighted to have the opportunity of working with you. Together we shall achieve what is in the best goals for our respective clients. I will try to hop on a call this coming week as your schedule allows.

- ix. On October 20, 2023, Respondent emailed the Heflebowers regarding the Business Representation Agreement:

Mike, hope you are in bed sleeping for both of us – appreciate you driving in my direction today – I know how tired you were when you arrived but after 2 and a half hours we can say we had a damn good meeting and I am confident my litigation intelligence quotient, while still high is slower in my old age, is pissed and ready to bring this transaction to a rapid close. I do not have proof yet but my instincts and pretrial investigator may uncover proof your information is being used to assist a concurrent client named Austin Andrews, who was being offered consulting services for fees in the acquisition of your business or the where and how to establish a funeral service entity in your market area. It is kind of like me who knows everything about your business and methods offering to be a consultant to Joe Deadbeat at an hourly rate if I cannot get another client to sell to you. Pretty slick and I do not mean my imagination. No proof yet so just put up with my fantasy. Another tid bit of information is Mr. Christopher Ruff, the other login character, who lives down the street from me in Windsor is a business appraiser who logged in on July 19 at 2:48 PM AND VIEWED YOUR DOCUMENTS UNTIL 2:57 PM AND THEN DOWNLOADED THEM. Since Mr. Ruff never signed an NDA he had to be working for the Brokerage for the purpose of appraising your business or was he appraising it for Austin Andrews. The brokerage is negligent in letting anybody look at your info without getting your approval and even if they are excused with Austin because they pitched him to you they were negligent in allowing him to see financials without first having an NDA. If you could remember when they introduced you to him it

would be helpful. Please pay particular attention to time lines. Austin your new competition only signed the NDA on the 22<sup>nd</sup> at 604 pm and again at 945pm. I am making an appointment with Mr. Ruff to have him appraise my house hopefully Saturday morning. It would be helpful if you and Tammy could reconstruct from your so perfect memories when you had your conversation with Stephanie or Jared to arrive at the offering price. This would tell us if they were relying on Ruff's appraisal and if he did an appraisal were you ever given a copy of it or was it even referenced. I will try to find out if Ruff was acting for Brokerage or for Austin. I will know more after he meets with me. It is time that we maintain a cordial but not chummy posture with the business broker group because in a matter of days a closing should take place in which we have to decide how much if any you want to pay them for helping you. I really want to be wrong on this one but because it is a hard legal position to keep Austin from opening in your market area you have real potential for damages in your Buyer experiences decline in revenue creating an incentive to fight over any residual money they still owe you which I hope to minimize in the next few days when we are finalizing the agreement. I know Tammy is not available to help you but when you can will you check the execution date on the Business Representation Agreement. It may have been signed on two different dates and I need both. As I recall the sequence of events Tammy asked me to look over the rep agreement on or about June 28<sup>th</sup>.

- x. On October 21, 2023, Respondent emailed the Heflebowers:

Hey Tammy, here I go dictating again this time I'm talking to my phone which is what I'm supposed to do. As far as the closing date issue during their meeting, there was a suggestion that coming from Stephanie, or the other broker representative, that's always part of the call. The closing date should be moved out to give ample time for consideration of the contract and for review of by Sean of of anything that he and I decide need to be reviewed any matters any matters that Sean may wish to have reviewed SI ballistically objective Us objected saying that there was no reason to postpone closing since all items remaining to be done are either completed or will be completed by close of business on Monday. Nobody seems to realize thatthat I and Sean have been communicating frequently very outside of Friday calls. Everything does not run through Stephanie. I asked Seanhave Sean if there was anything that he could foresee that should postpone the closing and Sean agreed that if he and I had access to each other there would be no reason it was at that point that 1099 issue was raised by the lady representing partners and I previously made Conn

comment on my response to her during the call. I believe that she calls Mike that michael be able to comfort her the issue tonight or W-2s or whether employees remain or leave is irrelevant to closing the transaction I do not intend to , be amenable to any question about that timing. I have meetings set with Bedford and Sean Monday morning after those meetings I'll be able to let you and Mike know where we're at with the agreement but essentially I have given an ultimatum that the whole back hundred thousands dollars is essentially reducing the purchase price by \$200,000 And that because of estimated tax payments arising by virtue of the sale, the liquidity of the other \$800,000 is necessary or in the alternative we had to have at least 400,000+ adequate security, allowing us to Indep borrow the balance of the purchase price that was retained in order to satisfy other obligations that were critical to the sale including taxes, which, as you know, we have independently taken care of that particular issue by the step up basis that we have been going through the past two years opposition at this point is not to have contingent payments Post closing. I've been in too many transactions with the PREFERRED payments wound up in litigation because the buyer of the business determined that they were having a hard time meeting anticipated numbers you do not need to be part of any litigation or attorneys take half of what you have coming, any balances agreed to should be collateralized they need to give us security , and that security will be taken to a bank and will borrow whatever we need to get us to the 330 no more after I talk to Bedford, but at this point, he knows that we belong term. Payout arrangement is not Going to work I'll be in touch with you or Mike on Monday after my conversations with Bedford and Sean.

- xi. On October 23, 2023, Respondent emailed the Heflebowers regarding the Asset Purchase Agreement:

Here is the first revision –

I will fine tune in the morning between 5 and 7 and send to our Florida foe. Read Bedford's notes to me in the paragraph relating to paying the delayed payments. They are going to have some external conditions relating to their collateral being hocked etc.

- xii. On October 24, 2023, Stephanie Ramsey, the Director of Business Analysis of the Foresight Companies, emailed the Heflebowers:

I wanted to give you a quick update. I have spoken with FPG's team, and they are going through the due diligence list to let me know if there is anything they believe is outstanding or needs

further clarification. There were a couple of items that were pointed out to me that I wanted to share with you at this point.

Their attorney Bedford did receive this morning the draft of the APA with requested revisions from Ed. This is the first time he has seen the revisions. Part of the revisions requested actually change the structure of this transaction from what is in the Letter of Intent. There was no discussion between Ed and Bedford about this. This is a significant issue for FPG. It revolves around the deferred compensation. They essentially perceive the deferred compensation as the covenant not to compete. That is why it is structured for the period requested and without interest. We will see how they respond. Additionally, there are other revisions through out the document that their attorney is reviewing and contemplating. But this is not just a case of incorporating Ed's comments and sending them back. If anything, the requested revisions will delay the turn around time FPG has on this agreement.

FPG did mention that Rheagan and Mike had spoken. While at first, they indicated that they had concerns about whether or not 100% of the employees would stay given how they are currently being compensated, I told them that you had a high confidence level that they would stay. They are going to have a discussion "in-house" about how to compensate these individuals and their benefits. It's a matter of whether they can compensate them enough to match their non-taxed income they have experienced from you. They are working on that calculation.

I hope to hear from them by end of day tomorrow about the DD checklist. Alex Daubert let me know that because of their current projects they could not get back to me today on that. As far as a closing date, because of #1 above Alex is not willing to commit to a closing date.

- xiii. On October 24, 2023, Respondent sent an email. It is not clear who it was sent to. It stated in part:

The LOI has not changed 3.3 for the assets is still the same. Consideration for the business cannot be consideration for a non compete. That is a separate transaction because it deals with time after closing and has to be supported by separate consideration-end of story. The cost has not increased. The method of payment is different but that is not a material matter. These people are trouble

- xiv. On October 24, 2023, Respondent replied to an email that included the Heflebowers:

I am Stephany out of the mix-we will response to issues a raised by Bedford and I am waiting for his next communication. All her comments prove to me is that Bedford has forwarded changes and FP is making comments back to her because she is working both sides of the street. Consideration for the covenant not to compete has to be in addition to the contract price to be binding. They are not going to ask for 4 years of mike life at 200k a year and only pay you 2.5 for a business that is worth 3.5 minimum Read the letter of intent 3.3 assets period nothing about deferred compensation. Nothing about 800 linked to covenant not to compete. Deferred compensation relates to pension plans for Gosh sake

- xv. On October 25, 2023, Ms. Ramsey emailed Respondent with the Heflebowers included:

I just wanted to reach and let you know that I am available if you have any questions about the industry standard Indemnification clauses in terms of the Bucket, Cap and Term. Typically, the acquisition firm will send a standard document with those clauses strongly in their favor and they can certainly be negotiated to be more in favor of the seller. We are very familiar based on previous transactions, what terms FPG would like be willing to negotiate on those clauses.

- xvi. On October 25, 2023, Respondent replied to Ms. Ramsey with the Heflebowers included:

Thank you Stephanie, we have worked those paragraphs over, deleted some and added some for the benefit of the Seller and shortened the limitation periods on all of them. 90% of these clauses are controlled by state statute and Florida is better than Colorado.

- xvii. On November 2, 2023, Alex Daubert of Foundation Partners, emailed the Heflebowers:

Thanks Tammy.

If all information has been provided for financial due diligence then FPG will review the output from Sean's team and will follow up with any questions.

As I understand it, there are some outstanding discrepancies where Sean's team was hoping to get further clarification from Ed, in particular related to reported revenues and case counts. Based on initial information provided, we are having a hard time reconciling case count reports to the income statement.

xviii. On November 2, 2023, Dr. Heflebower replied to Mr. Daubert:

Hi Alex.

Thanks. Just spoke with Ed. Sean was provided a thorough explanation of the case count situation. We are simply awaiting Sean's report. Hopefully that is done tomorrow.

Also, Bedford is to have the redrafted APA [Asset Purchase Agreement] to Ed tomorrow.

Kristina is meeting with Mike this evening.

So...let's schedule a check in on Monday afternoon to see where all those pieces are. Sound good?

xix. On November 2, 2023, Respondent emailed the Heflebowers:

Tammy and Mike, I cannot be responding to Alex because it is unethical for your representatives to have direct contact with another representative's client and if you want to tell Alex something you can tell him that – those are the rules. I would be raising holy hell if Bedford was talking directly to one of you.

xx. On November 10, 2023, Dr. Heflebower emailed Ms. Ramsey:

Stephanie,

Well, the saga continues and you will hardly believe this. Sit down. Ed Essay was disbarred as an attorney in the state of Colorado, and has been misrepresenting us, as such.

Please take no correspondence from him on our behalf. Please alert all parties involved. I can't wait (seriously now) to introduce you to Justin Vaughn, Esq. He's an incredible attorney and friend. He will be representing us moving forward. I will do an introductory email later this weekend. In the meantime, here is his contact info:

Justin G. Vaughn, Esquire  
Vaughn Law Offices

303-586-5905 (office)  
720-288-1870 (cell)  
[jvaughn@vaughn-law.com](mailto:jvaughn@vaughn-law.com)

xxi. Ms. Ramsey responded to Dr. Heflebower:

OMG! I don't even know what to say other than I am so sorry.

xxii. Dr. Heflebower replied:

We're not even certain he was a licensed as an accountant either!

We'll get through this deal. But Ed will never "represent" anyone EVER again. I promise you that.

xxiii. Ms. Ramsey replied:

Tammy,  
Just so you know, we looked up his CPA status and his license was revoked there as well. I am so very sorry.

i. During the course of Respondent's work, he also produced the following substantive documents to the Heflebowers:

- i. Medical Power of Attorney
- ii. Durable Financial Power of Attorney
- iii. Last Will and Testament
- iv. General Financial Power of Attorney
- v. By Laws
- vi. Estate Planning Questionnaire
- vii. Colorado Revocable Living Trust
- viii. Redline version of the Asset Purchase Agreement between FPG Colorado, LLC and the Heflebower Funeral Services, Inc.

j. In November 2023, during the business sale, Respondent stopped all communication and would not return calls, texts, or emails. The Heflebowers' new counsel, Mr. Vaughn, sent Respondent an email on November 10, 2023, requesting all information. Respondent ignored the request.

Mr. Essay,

Please be advised that I am a friend and general counsel for Mike and Tammy Heflebower, having represented them since 2021 and known them much longer. They are copied here for the sake of any confirmation you might require.

My understanding is that they have attempted to reach you in your capacity as both their accountant and legal counsel regarding some urgent matters and a need for information in your possession. In particular, they need their Quickbooks data and do not have the password or ID to access their own information. They have tried to reach you by phone, email, and text without response.

Can you please attend to this matter immediately and also provide to me a copy of their file with your office. They have asked me to review the pending purchase agreement for any assistance I can provide, and I would like to review their file most effectively to do so. My intention is to conduct my review this weekend, so I would need access electronically or a digital copy of their file.

k. The Heflebrowsers paid Respondent the following:

**HFS [for the funeral home sale]**

Date	Amount	Invoice #
10/2/2023	\$1,223	#4902
9/1/2023	\$5,343	#4887
8/4/2023	\$1,675	#4870
6/21/2023	\$1,125	#4826
5/26/2023	\$1,600	#4812
5/26/2023	\$3,500	#4813
2/14/2023	\$1650	#4714
2/14/2023	\$2050	#4710
2/14/2023	\$750	#4715

**Personal [for tax work]**

Date	Amount	Invoice #
5/26/2023	\$600	#4814
2/14/2023	\$900	#4712

**Inspire [Dr. Heflebower's company]**

Date	Amount	Invoice #
5/26/2023	\$975	#4811
2/14/2023	\$1,900	#4711
2/14/2023	\$850	#4716

1. Respondent's invoices reflect legal work as follows:

**Invoice #4949 – November 2023<sup>1</sup>**

<sup>1</sup> The Heflebrowsers did not pay Invoice #4949



<b>Services Rendered</b>	<b>Time</b>	<b>Amount</b>
For period of 10-01-2023 thru 10-31-2023 Partner Time Client Conferences MH 4.75HRS; Formulating Answers to Flux Questions 8.25HRS; Conf Sean 1.0; Conf Bedford .50HR; Contract Drafting 3.85; Weekly Status Confs 2.25Hrs	20.60	\$10,300

**Invoice #4887 – September 2023**

<b>Services Rendered</b>	<b>Time</b>	<b>Amount</b>
Follow up Conf with Jared Re Potential Purchasers	.10	\$50
Review of Trust Draft and Draft of Additional Provisions	2.50	\$1250
Review of Letter of Intent and Draft of Comments to File	.50	\$250
Client Morning Conference re Letter of Intent and State of Acct Records	.60	\$300
Conference Jared Regarding Additional Provisions to be Attached to Carryback of 800k	.30	\$150
Kickoff Meeting Over Windows Teams on 08-22	.50	\$250
Review of Due Diligence List and Workflow Assigning Staff to Each Segment	.50	\$250
Refine Quickbooks to Allow Bank of the West Downloads	1.00	\$150
Review of Lease and Addendum. Identify Areas of Vulnerability	.30	\$150

**Invoice #4826 June - 2023**

<b>Services Rendered</b>	<b>Time</b>	<b>Amount</b>
06-08-23 Dictation to File for Draft of General Forms for Estate Planning and Direction To Staff	.20	\$100

06-09-2023 Para Time Related to Draft of Forms to Implement Estate Plan Beginning Discussion Draft Para	1.5	\$225
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7. The Heflebowers attribute a variety of errors and omissions in their tax filings to Respondent's conduct. The Heflebowers attribute \$110,659 in consequential damages to Respondent's misconduct in addition to the legal fees paid as described above. Respondent further hereby pleads guilty to Contempt, as set out in the Petition.

8. C.R.C.P. 232.24(3) sets out the potential contempt sanctions. It provides:

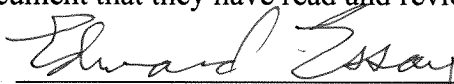
the supreme court may impose a fixed sentence of imprisonment not to exceed six months, restitution, an unconditional fine of \$2,000 to \$10,000 per incident, or assessment of costs as allowed by law, or any combination thereof under C.R.C.P. 107(e). If the supreme court finds contemptuous conduct but does not impose imprisonment, the supreme court will impose a fine between \$2,000 and \$10,000 for each incident of contempt, payable to the supreme court, and may order restitution or assessment of costs as allowed by law. The supreme court may also order related remedial sanctions.

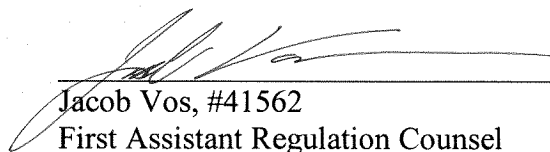
9. The parties stipulate to a finding of indirect contempt, a fine of \$6,000, \$4,000 in restitution payable to the Heflebowers for legal fees paid to Respondent, and a 7-day jail sentence that will be fully stayed so long as Respondent pays the fines and restitution as ordered. The People do not object to the implementation of a payment plan.

#### RECOMMENDATION FOR AND CONSENT TO ORDER OF CONTEMPT

Based upon the foregoing, the parties stipulate to the entry of an order finding the Respondent in contempt of the Colorado Supreme Court's May 15, 2001 Order of Court that disbarred him from the practice of law, which was entered in Case 99PDJ125; and a fine of \$6,000, restitution to the Heflebowers for legal fees paid to Respondent totaling \$4,000, payable 30 days from the Supreme Court's acceptance of this Stipulation. And a 7-day jail sentence that will be fully stayed so long as Respondent pays the fines and restitution as ordered

Respondent, Edward Essay and counsel for Petitioner, First Assistant Regulation Counsel Jacob Vos, acknowledge by signing this document that they have read and reviewed the above.


  
Edward Essay, Respondent



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Jacob Vos, #41562  
First Assistant Regulation Counsel  
1300 Broadway, Suite 500  
Denver, Colorado 80203  
Attorney for Petitioner

After the contempt advisement held on June 24, 2025, accepted by the Court:



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Honorable Chief Judge  
Christopher J. Baumann