

**IN THE COURT OF 3 SUPREME COURT JUDGES
OF THE REPUBLIC OF SINGAPORE**

[2025] SGHC 136

Court of 3 Supreme Court Judges / Originating Application No 8 of 2024

Between

The Law Society of Singapore

... Applicant

And

Yeo Poh Tiang (Yang
Baozhen)

... Respondent

GROUND S OF DECISION

[Legal Profession — Disciplinary proceedings]
[Legal Profession — Show cause action]

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Law Society of Singapore
v
Yeo Poh Tiang (alias Yang Baozhen)

[2025] SGHC 136

Court of 3 Supreme Court Judges — Originating Application No 8 of 2024
Sundaresh Menon CJ, Tay Yong Kwang JCA and Belinda Ang Saw Ean JCA
7 April 2025

18 July 2025

Belinda Ang Saw Ean JCA (delivering the grounds of decision of the court):

Introduction

1 C3J/OA 8/2024 (“OA 8”) was an application filed by the Law Society of Singapore (the “Law Society”) against Ms Yeo Poh Tiang (Yang Baozhen) (“Ms Yeo”), an advocate and solicitor of the Supreme Court since 12 July 2006. In OA 8, the Law Society sought an order of the Court of Three Judges that Ms Yeo be sanctioned under s 83(1) of the Legal Profession Act 1966 (Cap 161, 2009 Rev Ed) (“LPA”). OA 8 arose from a complaint that Ms Yeo had falsely attested to witnessing the signature of a client, Ms Ting Yin Wee (the “Complainant”), on a form purporting to create a lasting power of attorney (“LPOA”).

2 At the hearing of OA 8, counsel for the Law Society, Mr Keith Tnee (“Mr Tnee”), confirmed the Law Society’s position on the following salient

facts: (a) Ms Yeo and the Complainant met on 5 February 2018; and (b) the Law Society accepted Ms Yeo's version of what transpired at their meeting on 5 February 2018. Similarly, counsel for Ms Yeo, Mr Abraham Vergis SC ("Mr Vergis"), confirmed that Ms Yeo had unreservedly admitted to both the primary charge and the alternative charge under ss 83(2)(b) and 83(2)(h) of the LPA, respectively. With due cause shown under s 83(1) of the LPA against Ms Yeo, the sole issue before us was the appropriate sanction to be imposed on her. On 7 April 2025, after considering the parties' submissions, we imposed a term of suspension of four months, which was to commence on 7 May 2025, and awarded costs fixed at \$5,000 to the Law Society. We now provide the full grounds of our decision.

The charges

3 The primary charge (the "Main Charge") and the alternative charge (the "Alternative Charge") under ss 83(2)(b) and 83(2)(h) of the LPA, respectively, (collectively, the "Charges") were brought against Ms Yeo. The Charges read as follows:

The Main Charge

That you, Ms Yeo Poh Tiang (Yang Baozhen), an advocate and solicitor of the Supreme Court of Singapore, are guilty of grossly improper conduct in the discharge of your professional duties as a solicitor within the meaning of section 83(2)(b) of the Legal Profession Act (the "Act"), in that, by appending your signature to the "Signature of certificate issuer as witness" portion at page 2, Lasting Power of Attorney Form 1 of the instrument dated 5 February 2018 which was intended to create a lasting power of attorney under the Mental Capacity Act 2008 for Ms Ting Yin Wee (Chen Yunwei) as Donor (the "Donor"), you had falsely attested or certified that you personally witnessed the Donor appending her signature to the "Signature of the donor" portion on page 2, Lasting Power of Attorney Form 1 of the said instrument in your presence when you were not so present and/or had not so personally witnessed.

The Alternative Charge

That you, Ms Yeo Poh Tiang (Yang Baozhen), an advocate and solicitor of the Supreme Court of Singapore, are guilty of such misconduct unbefitting an advocate and solicitor as an officer of the Supreme Court or as a member of an honourable profession within the meaning of section 83(2)(h) of the Act, in that, by appending your signature to the “Signature of certificate issuer as witness” portion at page 2, Lasting Power of Attorney Form 1 of the instrument dated 5 February 2018 which was intended to create a lasting power of attorney for the Donor, had falsely attested or certified that you personally witnessed the Donor appending her signature to the “Signature of the donor” portion on page 2, Lasting Power of Attorney Form 1 of the said instrument in your presence when you were not so present and/or had not so personally witnessed.

Events leading to the disciplinary proceedings against Ms Yeo

The meeting of 5 February 2018

4 On 15 January 2018, Ms Yeo met with the Complainant who sought general advice on matrimonial matters and estate planning. Specifically, Ms Yeo advised the Complainant on how to go about creating an LPOA under the Mental Capacity Act (Cap 177A, 2010 Rev Ed) (“MCA”). She also provided quotes for the certification of an LPOA and the execution of a will.

5 Following that meeting, the Complainant downloaded the standard LPOA Form 1 (2014) from the website of the Office of the Public Guardian (“OPG”). The Complainant proceeded to fill up the downloaded Form 1 and sign it, before emailing her LPOA form to Ms Yeo on 29 January 2018. Upon receipt, Ms Yeo noticed that there were some mistakes in the Complainant’s LPOA form. A meeting with the Complainant was scheduled for 5 February 2018 at the then branch office of Ms Yeo’s law firm (Yeo & Associate LLC), to correct those mistakes.

6 Ms Yeo’s evidence was that, on 5 February 2018, she and the Complainant met at Ms Yeo’s office. At that meeting, Ms Yeo went through the LPOA form with the Complainant including the various matters described in [7] below. It was undisputed that the form was already pre-signed when Ms Yeo received it. She admitted before the DT that she knew that the Complainant had not signed the second page of the LPOA form in her presence; but she nonetheless added her signature as a witness below the printed words “Signature and stamp of certificate issuer”, dated it “05/02/18” and affixed her rubber stamp that identified her as an Advocate and Solicitor. Before the DT, Ms Yeo explained that before she added her signature as witness, she had obtained the Complainant’s confirmation that the signature was hers and that she had watched the Complainant place her signature in the box at the bottom right-hand corner of each page of the LPOA form.

7 Ms Yeo also testified to discharging the duties expected of a certificate issuer as outlined on page 8, Part 4B of the LPOA form, as well as complying with paragraph 2(1)(e) of the First Schedule to the MCA. Those duties included ensuring that: (a) the donor, *ie*, the Complainant, understood the purpose of the instrument and the scope of the authority conferred under it; and (b) there was no fraud or undue pressure being used to induce her to create an LPOA.

Events after the lodging of the Complainant’s LPOA

8 The Complainant’s completed LPOA form was eventually lodged with the OPG on 31 July 2018. For convenience, the LPOA lodged with the OPG is hereafter referred to as the “2018 LPOA”.

9 On or around 3 September 2018, the Complainant engaged Ms Yeo’s firm to assist with her divorce. The details of Ms Yeo’s handling of those matters are not relevant for the present proceedings. Suffice to say, the

Complainant was unhappy with Ms Yeo’s handling of her divorce and had lodged complaints with the Law Society. Those complaints were ultimately dismissed by the Law Society’s Inquiry Committee.

10 On 28 February 2020, the Complainant contacted the OPG about the 2018 LPOA. She informed the OPG that the 2018 LPOA was pre-signed and that she did not meet Ms Yeo on 5 February 2018. The OPG wrote to the Law Society on 3 August 2021 about Ms Yeo’s false attestation. The Complainant was advised to revoke the 2018 LPOA and to lodge a fresh LPOA form. The 2018 LPOA was subsequently revoked. It appears that the Complainant has not made a fresh LPOA.

11 On 9 November 2021, an Inquiry Committee was constituted to inquire into the conduct of Ms Yeo based on the complaint made by the Complainant through the OPG. The Inquiry Committee concluded that a formal investigation by a disciplinary tribunal was necessary. Thus, on 27 June 2022, a disciplinary tribunal (the “DT”) comprising of Mr Toh Kian Sing SC and Mr Ronald Choo was constituted. The Law Society preferred the Main Charge against Ms Yeo for falsely attesting that she had witnessed the Complainant’s signature on the second page of the 2018 LPOA under s 83(2)(b) of the LPA, with the Alternative Charge, in the same terms, framed under s 83(2)(h) of the LPA.

The proceedings before the disciplinary tribunal

12 The DT spent a fair amount of time on the Complainant’s allegation that Ms Yeo was not present at the meeting on 5 February 2018. Ms Yeo denied the Complainant’s allegation. In brief, the DT considered the evidence from Ms Yeo and the Complainant (as well as the other witnesses called) and determined that the Law Society had failed to establish, beyond a reasonable doubt, the

Complainant's version of events. The DT also did not rule in favour of Ms Yeo's position that she was present at the meeting on 5 February 2018. The DT did not consider such a determination to be necessary since Ms Yeo had already admitted to the fact of false attestation. The DT duly determined that cause of sufficient gravity for disciplinary action had been disclosed against Ms Yeo (pursuant to both the Main Charge and the Alternative Charge). The reasons for the DT's findings are contained in its report, *The Law Society of Singapore v Yeo Poh Tiang (Yang Baozhen)* [2024] SGDT 6 (the "DT Report").

The DT Report

13 We summarise the salient findings in the DT's report.

14 The DT rejected Ms Yeo's claim that she committed no breach, as she had undertaken the various steps that she took to ensure that the signature on the second page of the LPOA form was made by the Complainant and that the Complainant had intended to execute the LPOA form. The false attestation by Ms Yeo was an act of dishonesty that gave rise to sufficient cause for disciplinary action under the LPA. It was no defence for Ms Yeo to claim that her breach was merely "technical" in form and not in substance, as the authorities were clear that a false attestation on a document constituted dishonesty that amounted to grossly improper conduct under the LPA (DT Report at [41]–[53]).

15 The DT found that the precautions she took did not negate her false attestation. The DT also rejected as unbelievable Ms Yeo's claim that it was for the Complainant's convenience that she did not ask the Complainant to re-execute the LPOA form. Getting the Complainant to re-execute the signature

page during the time she was being attended to by Ms Yeo would not have caused any inconvenience to her (DT Report at [55]–[68]).

16 In conclusion, the DT found that both the Main Charge and the Alternative Charge were made out against Ms Yeo. Additionally, it also found that, pursuant to s 93(1)(c) of the LPA, cause of sufficient gravity for disciplinary action existed under s 83 of the LPA against Ms Yeo (DT Report at [79]–[80]). Pursuant to the DT’s findings, the Law Society filed OA 8 for an order that Ms Yeo be sanctioned under s 83(1) of the LPA.

The Charges against Ms Yeo were made out

17 We now turn to the DT’s holding that the Charges were made out against Ms Yeo.

18 False attestation in and of itself is a species of dishonesty even if there was no personal gain or improper motive on the solicitor’s part in accommodating a client’s wishes (see *Law Society of Singapore v Kasturibai d/o Manickam* [2024] SGHC 55 (“*Kasturibai*”) at [17]). Given the dishonesty inherent in this species of disciplinary wrong, such conduct clearly amounted to grossly improper conduct, as charged in the Main Charge. The Complainant had pre-signed the second page of the LPOA form before she emailed it to Ms Yeo in January 2018. As such, Ms Yeo added her signature as witness to a *pre-signed* document, dated it “05/02/2018” as well as affixed her rubber stamp. In so doing, the 2018 LPOA contained a false certification claiming that the certificate issuer, an Advocate and Solicitor, had witnessed the Complainant sign the LPOA form on 5 February 2018 when she had not in fact done so. Notably, the OPG relied on Ms Yeo’s false certification to register the 2018 LPOA. The making of such a false certificate involved dishonesty and was

sufficient to constitute grossly improper conduct by Ms Yeo in the discharge of her professional duty.

19 A signature that is being witnessed must be signed in the presence of the witness and must be signed on the same date that the witness affixes her rubber stamp and signature on the document. Put differently, a signature that is being witnessed may not be signed *prior to* the witnessing of the signature.

20 It is clear from the provisions in the MCA and the Mental Capacity Regulations 2010 (“MCR”) that an LPOA must be executed in the presence of a certificate issuer and for the said issuer to *witness* the relevant donor signing it, for it to be validly created. False attestation by a certificate issuer undermines the integrity of the LPOA regime as well as the validity of the LPOA in question.

21 Section 11(2)(b) of the MCA stipulates that an LPOA is not created unless it is made and registered in accordance with the First Schedule to the MCA. For present purposes, the relevant portions of the First Schedule to the MCA are as follows:

General requirements as to making instruments

1.—(1) An instrument is not made in accordance with this Schedule unless —

...

(b) it complies with paragraph 2; and

(c) any prescribed requirements in connection with its execution are satisfied.

...

Requirements as to content of instruments

2.—(1) The instrument must include —

...

(e) a certificate by a person of a prescribed description that, in his opinion, at the time when the donor executes the instrument —

- (i) the donor understands the purpose of the instrument and the scope of the authority conferred under it;
- (ii) no fraud or undue pressure is being used to induce the donor to create a lasting power of attorney; and
- (iii) there is nothing else which would prevent a lasting power of attorney from being created by the instrument.

Collectively, these paragraphs of the First Schedule mandate that the instrument creating an LPOA must be executed by the donor in the presence of the certificate issuer, so that the latter may ensure that the former understands the purpose of the instrument, that there is no fraud or undue pressure, and there is nothing else which could prevent the creation of the LPOA. Any instrument which purports to create an LPOA but fails to comply with the First Schedule to the MCA confers no authority on the donee(s) to make any decision about the donor’s personal welfare or property and affairs, as stipulated by ss 11(3)(a) and 11(3)(b) of the MCA.

22 Similarly, reg 8(5) of the MCR (the version applicable as of the date of Ms Yeo’s false attestation), stipulates that one of the prescribed requirements for the execution of an LPOA is that the “donor must sign the instrument in the presence of a witness, who must be a person mentioned in regulation 7(1) providing the [LPOA] Certificate for that instrument”. Regulation 7(1) of the MCR, in turn, stipulates the persons who may provide an LPOA certificate. Therefore, an LPOA that is not signed in the presence of a certificate issuer and witnessed by the certificate issuer is not validly created.

23 On the facts of this case, the false attestation of the 2018 LPOA compromised its creation and rendered it invalid.

24 We have explained at [19] above what witnessing a signature entails. Signature verification is different from witnessing a signature. What Ms Yeo did at the meeting were steps taken to *verify* the Complainant’s signature, *ie*, to confirm that the signature, in fact, belonged to the Complainant and to obtain confirmation that she intended to execute an LPOA. It was not Ms Yeo’s testimony that she understood “witnessing” a pre-signed LPOA form to mean “verifying” the correctness of the Complainant’s signature whether by comparison of her signature with signatures the Complainant added in Ms Yeo’s presence or by any other means. Ms Yeo’s testimony before the DT suggested that she thought that she had “fixed the discrepancy” of the pre-signing, by verifying with the Complainant that the signature belonged to her. Those efforts she took at verification did not change the fact that she had not witnessed the execution of the 2018 LPOA; verification of the Complainant’s signature in and of itself would not absolve Ms Yeo of any liability for false attestation. This was clearly stated in the *Law Society of Singapore v Sum Chong Mun* [2017] 4 SLR 707 (“*Sum Chong Mun*”) at [42]:

An advocate and solicitor who falsely attests to witnessing the signature of a person on a document commits a disciplinary offence even if he is certain that the document was signed by that person (see Jeffrey Pinsler, *Ethics and Professional Responsibility: A Code for the Advocate and Solicitor ...* at para 04-067)

25 However, to be clear, Ms Yeo’s efforts at verification would be relevant at the sentencing stage. Her efforts would explain why her misconduct was to be seen as acts having stemmed from lapses of judgment rather than as demonstrating a defect in the character of the solicitor in question. We will discuss this aspect of the case shortly.

26 All said, we were satisfied that due cause for sanctions had been made out by the Law Society, and thus we upheld the DT’s conviction of Ms Yeo on the Main Charge under s 83(2)(b) of the LPA. We mention for completeness that it was not necessary for the DT to consider the Alternative Charge for the reasons explained in [28] below.

The appropriate sanction

27 Turning now to the appropriate sanction, both parties agreed that the appropriate sanction in the present case would be for Ms Yeo to be suspended and not struck off the roll of solicitors. We were satisfied that a period of suspension was appropriate in this case. The misconduct evidenced by the false attestation by Ms Yeo stemmed from a lapse of judgment rather than a character defect rendering her unfit for the profession.

28 Although both parties accepted that a suspension would be an appropriate sanction, they differed on the duration of the suspension. Mr Vergis tried to argue that, in the circumstances of this case, it was more appropriate to suspend Ms Yeo on the Alternative Charge brought under s 83(2)(h) of the LPA. With respect, Mr Vergis’ suggestion that this court sentences Ms Yeo with reference to the Alternative Charge was without basis. In *Law Society of Singapore v Chan Chun Hwee Allan* [2018] 4 SLR 859 (at [25]), the Court of Three Judges held that as a result of the respondent’s decision to plead guilty to the four primary charges which he faced, the four alternative charges fell away as a matter of course and there would be no necessity for the court to consider the alternative charges. This approach was similarly adopted in *Ang Yong Guan v Singapore Medical Council and another matter* [2024] 4 SLR 1364 (at [129], [134] and [150]), where an errant doctor was convicted on the professional misconduct charge, and there was thus no necessity to consider the respective

alternative charge. What this principle means for sanctions is that where a respondent is convicted of or admits to the main charge, the effect is the same regardless of whether the alternative charge is admitted to, withdrawn or not. Accordingly, the sanction to be imposed on Ms Yeo would proceed on the Main Charge to which she had admitted to.

29 Mr Vergis submitted that a suspension for a term of two to six months would be appropriate. This was because when compared against the other precedent cases, which similarly involved false attestation, it was clear that Ms Yeo's case had several distinguishing mitigatory factors which warranted a lower suspension period. Mr Tnee, conversely, sought a suspension period of 11 months. He submitted that such a sanction would be fair and appropriate, having regard to all the circumstances and the available precedent cases involving false attestation.

30 Sanctions serve the primary purpose of safeguarding the public interest. The paramount considerations are the protection of the public and the upholding of public confidence in the integrity of the legal profession (see *Law Society of Singapore v Ravi s/o Madasamy* [2016] 5 SLR 1141 at [31] and [54]). Aligned with the public interest element is the public's expectation that solicitors would take seriously their statutory duty as certificate issuers of LPOA under the MCA (see generally *Law Society of Singapore v Mohammed Lutfi bin Hussin* [2023] 3 SLR 509, where the solicitor, in his capacity as an advocate and solicitor, signed the Certificate of Correctness on a mortgage certifying that it was correct for the purposes of the Land Title Act (Cap 157, 2004 Rev Ed)). This was because the primary safeguard against abuse of the LPOA regime is the certification by an advocate and solicitor that he has witnessed its execution by a donor who understood the implications of executing an LPOA (see *Sum Chong Mun* at [45]). Deterrence against similar defaults by the same solicitor

or other solicitors in the future is also a relevant consideration if it is aligned with and advances the paramount considerations.

31 With these sentencing principles in mind, the parties chiefly relied on the following three cases which similarly involved instances of false attestation:

(a) *Sum Chong Mun*: The errant lawyer (“Mr Sum”) was persuaded by a fellow lawyer to certify and witness a pre-signed form which purported to create an LPOA, despite not having personally witnessed the signature of the donor or carried out his duties as a certificate issuer (at [2]–[4]). He also had not met the donor. He simply relied on a fellow lawyer’s assurances given to him in a professional capacity that she had explained the contents of the LPOA to the donor and witnessed the donor’s signature on the LPOA in question. It eventually transpired that he was misled by his fellow solicitor as to the true position. The donor had not signed the LPOA form (at [18]–[19]). A period of suspension of 12 months was ultimately imposed as notwithstanding Mr Sum’s personal mitigating factors, “there was nevertheless an overriding public interest that had been adversely affected”, as Mr Sum’s false attestation undermined the integrity of the process of creating LPOAs (at [46]–[53]).

(b) *Law Society of Singapore v Thirumurthy Ayernaar Pambayan* [2022] 4 SLR 462 (“*Thirumurthy*”): The errant lawyer (“Mr Thirumurthy”) pleaded guilty to falsely attesting that he had witnessed the signing of a power of attorney (“POA”) when in reality, the client had signed the POA before Mr Thirumurthy’s secretary, as Mr Thirumurthy had been occupied with other matters at the relevant time (at [2]–[3]). The Court of Three Judges suspended Mr Thirumurthy for

a term of nine months. In that case, the false attestation concerned a power of attorney and it was argued that that implicated a less serious public interest as compared to the document in *Sum Chong Mun*. In addition, unlike the donor in *Sum Chong Mun*, there was no doubt that the client in *Thirumurthy* wanted to and did in fact sign the POA (at [8] and [10]).

(c) *Kasturibai*: The errant lawyer (“Ms Kasturibai”) purported to sign as witness on six related documents that she did not witness the execution of, for a client whom she had acted for in prior matters (at [1] and [3]). In imposing a final suspension of 12 months (at [30]), the Court of Three Judges found that Ms Kasturibai’s misconduct was more severe than Mr Thirumurthy’s as she had falsely attested to six documents over the course of nearly two months and had misled another firm of lawyers. Additionally, one of the documents she signed off on contained a certificate of correctness, which “is of paramount importance as it is taken at face value to be accurate and relied upon by the Registrar of Titles and the public” (at [23]).

32 Mr Tnee submitted that the facts of the present case shared material similarities with that of *Sum Chong Mun* and *Kasturibai*, and that the suspension period of 12 months imposed in those cases would be the appropriate starting point. This was in light of three key considerations: first, the potential harm occasioned by Ms Yeo’s false attestation of the Complainant’s execution of the 2018 LPOA; second, the strong public interest in ensuring that certificate issuers, like Ms Yeo, adhere to the requirements governing the execution of an LPOA as well as the attendant loss in public confidence when they fail to properly discharge their duties; and third, Ms Yeo’s failure to appreciate the gravity of her misconduct.

33 Conversely, Mr Vergis submitted that the case of *Thirumurthy*, as opposed to *Sum Chong Mun*, ought to be the relevant comparator and starting point. This is because, unlike Mr Sum, Ms Yeo knew and even met with the Complainant to independently verify and ascertain that the signature belonged to her and that there was no undue pressure or fraud. Even as compared to *Thirumurthy*, Ms Yeo’s case had several unique features that rendered her case less severe than Mr Thirumurthy’s misconduct – chief of which was the fact that Ms Yeo had *personally* met with the Complainant to verify that the signature belonged to her as well as to go through the LPOA form with her.

34 Both *Sum Chong Mun* and *Thirumuthy* were relevant precedents in determining the appropriate period of suspension. But no direct comparisons could be made as Ms Yeo had met with and spoke to the donor. In addition, she did undertake *some* duties expected of a certificate issuer as outlined at [7] above. It bears repeating that after reviewing the LPOA form with the Complainant, Ms Yeo further instructed her to sign in the boxes at the bottom of each page, where the Complainant had previously left blank.

35 Therefore, we considered a starting point of nine months, as imposed in *Thirumurthy*, to be appropriate.

36 In cases of false attestation, what matters is not specifically the type of document, but the potential harm that that type of document can cause (see *Law Society of Singapore v Chia Choon Yang* [2018] 5 SLR 1068 at [50]). Not unlike a notary public, a certificate issuer has an important role in safeguarding the integrity of the LPOA regime under the MCA by ensuring the authenticity of an LPOA and the identities of signatories and the donor’s free will to create an LPOA. A failure to properly discharge such a role compromises public

confidence not only in the individual certificate issuer, but also in the LPOA regime and inevitably in the legal profession.

37 In this case, some credit was given to the verifications undertaken by Ms Yeo. Although misguided, Ms Yeo was assured in her interaction with the Complainant, at the meeting on 5 February 2018, that she had taken adequate verification steps in the presence of the Complainant to enable her to accept the pre-signed LPOA form instead of insisting on a re-execution of the form. Overall, in our judgment, Ms Yeo's misconduct arose from a serious lapse of judgment, the result of misplaced confidence.

38 We noted that the 2018 LPOA was revoked by the Complainant after she went to the OPG. We also noted that it was true that, at all material times, Ms Yeo sincerely believed that the Complainant wanted to create and proceed with the 2018 LPOA. Unfortunately, subsequent events soured the solicitor-client relationship, and the Complainant made use of the pre-signed LPOA form against Ms Yeo.

39 In our judgment, the mitigating factors in Ms Yeo's case were sufficiently compelling to warrant a term of suspension of four months. Unlike *Thirumurthy*, where Mr Thirumurthy's secretary had witnessed the actual signing of the document, Ms Yeo had sought confirmation directly from the Complainant herself. In addition, places on the LPOA form that were previously left blank were signed by the Complainant in the presence of Ms Yeo at the meeting on 5 February 2018. As the Law Society had not indicated otherwise, this also appeared to be Ms Yeo's first breach of the professional conduct rules that resulted in a disciplinary finding involving the false attestation of a client's document. Finally, like Mr Thirumuthy and Ms Kasturibai, Ms Yeo had not

contested the DT’s finding that there was due cause for disciplinary sanction before us.

Conclusion

40 Having regard to all the circumstances, we imposed a term of suspension of four months. At Ms Yeo’s request, we ordered the suspension to commence on 7 May 2025. We also ordered costs fixed at \$5,000 against Ms Yeo.

Sundaresh Menon
Chief Justice

Tay Yong Kwang
Justice of the Court of Appeal

Belinda Ang Saw Ean
Justice of the Court of Appeal

Tnee Zixian Keith and Clarise Chew Shu-Min (Tan Kok Quan
Partnership) for the applicant;
Vergis S Abraham SC and Kyle Chong Kee Cheng (Providence Law
Asia LLC) for the respondent.
