

**ANNEX A:
SUMMARY OF RELEVANT FINDINGS
AND QUOTES FROM THE JUDGMENTS**

(1) Mrs LSF and Mr LHY misled Mr LKY in the context of the Last Will's execution

1. On the first point, that Mrs LSF and Mr LHY misled Mr LKY in the context of the Last Will's execution, this is what the C3J and the DT found.
 - a. Four days before signing his Last Will, Mr LKY had discussed and agreed with his long-time lawyer, Ms Kwa Kim Li ("**Ms KKL**"), that he only wanted to make two changes to his penultimate will (the Sixth Will), via a codicil. Mr LKY did not discuss reinstating the Demolition Clause,¹ which he had removed from his Fifth and Sixth Wills.
 - i. The C3J said "there had been no discussions about replacing the Sixth Will with another will, nor about reinstating either the First Will as a whole or the Demolition Clause in particular".²
 - b. Ms KKL was later removed from discussions with Mr LKY on the Last Will by Mr LHY and Mrs LSF.
 - i. The DT said that Ms KKL was "cut out of the discussions" by Mr LHY and Mrs LSF, and they "persuaded [Mr LKY] to sign the draft Last Will, without Ms KKL".³
 - ii. The C3J found this "disturbing" and "troubling".⁴ It rejected Mr LHY's explanation that Ms KKL was uncontactable, and Mrs LSF's evidence that Mr LKY was anxious to sign the Last Will.⁵
 - c. Having removed Ms KKL from the picture, Mr LHY and Mrs LSF worked together to procure the execution of the Last Will with "unseemly haste"⁶ – in just 16 hours, over one night, they got Mr LKY to sign it.⁷ A timeline of events is in **Annex B**.
 - d. At the time, Mr LKY was 90 years old, very frail and in poor health, having recently been hospitalised for several weeks with serious medical conditions.⁸

¹ C3J at [11]; DT Report at [605(c)].

² C3J at [11].

³ DT Report at [605(f)].

⁴ C3J at [110] and [111].

⁵ C3J at [111].

⁶ C3J at [150].

⁷ DT Report at [365] and [605(e)].

⁸ C3J at [7]; DT Report at [607] and [609].

- e. Mr LHY –
- i. Stood to gain an increased share under the Last Will.
 - ii. The C3J found that he was “evidently keen to rush” its execution.⁹
- f. Mrs LSF –
- i. Knew that her husband was a significant beneficiary under the Last Will, but did not intervene and stop him.
 - The C3J said that, as a solicitor, this would have been “the only proper course” for her to take.¹⁰ There was “simply no other reasonable way to see the situation”.¹¹
 - ii. However, Mrs LSF “simply focused on doing what Mr LHY wanted her to do without considering [Mr LKY’s] interest at all”.¹² The C3J described this as “a grave failure on her part even in the absence of an implied retainer”.¹³
 - iii. Mrs LSF’s explanation was that she was following her husband’s instructions as an “obedient wife”.¹⁴
 - However, as the DT said, this explanation “show[ed] her mindset” at the time – she was “focused primarily on what her husband wanted done”.¹⁵
 - The C3J agreed, and also echoed the DT that Mrs LSF had “worked together with Mr LHY, with a singular purpose, of getting [Mr LKY] to execute the Last Will quickly”.¹⁶
 - iv. Mrs LSF did not tell Mr LKY that “the Demolition Clause (which had been removed in the Penultimate Will) had been reinserted in the draft Last Will that she sent to [him]”.¹⁷
 - As the DT found, Mrs LSF “did not advise [Mr LKY] on the differences between the draft Last Will that she gave him, and [Mr LKY’s] Sixth (or Penultimate) Will. He was not advised that the draft Last Will ... [i]nserted a Demolition Clause (which was not in the Penultimate Will) – even though three days earlier, [Mr LKY]

⁹ C3J at [149(h)].

¹⁰ C3J at [143].

¹¹ C3J at [143].

¹² C3J at [153].

¹³ C3J at [153].

¹⁴ DT Report at [531].

¹⁵ DT Report at [531].

¹⁶ C3J at [153].

¹⁷ DT Report at [538].

was not going to have such a clause ... [Mrs LSF] did not alert [Mr LKY] to any of these changes”.¹⁸

v. In fact, the C3J found that Mrs LSF falsely represented to Mr LKY that the draft Last Will which she sent to him was the same as his First Will.¹⁹

- As the C3J made clear, “she was in no position to make any representation to the effect that the Draft Last Will was the same as the actual version of the First Will, given that the executed version of the First Will was never in her hands. Despite this, she did make such a representation, which was in fact false”.²⁰
- Mrs LSF did not dispute that this was false.²¹

vi. This is serious. Mrs LSF misled her own father-in-law, an old man. Her counsel attempted to downplay this, by suggesting that Mr LKY could recall the contents of his previous wills from memory.²² However:

- Mr LKY was 90 years old at the time. He had recently been hospitalised for several weeks, with serious medical conditions.
- He was sent a draft of the Last Will by Mrs LSF, who had told him it was identical to his First Will. As the C3J said, Mrs LSF was “effectively assuring” Mr LKY that “the requisite due diligence checks” had been done.²³
- When Mr LKY signed the Last Will, he did not have before him the First Will,²⁴ which was made more than two years ago.
- In these circumstances, does one expect Mr LKY to trust his daughter-in-law or, as her counsel suggested, recall from memory the contents of his First Will?
- Ultimately, Mrs LSF’s counsel’s suggestion was firmly rejected by the C3J, which admonished counsel for making suggestions that were “simply fanciful”.²⁵
- As the C3J said:

¹⁸ DT Report at [605(j)] and [605(k)].

¹⁹ C3J at [103]; DT Report at [605(i)].

²⁰ C3J at [103].

²¹ DT Report at [605(i)].

²² C3J at [117].

²³ C3J at [114].

²⁴ C3J at [116].

²⁵ C3J at [117].

“[I]t is idle, if not misleading, to suggest that [Mr LKY] would have known whether or not [the Draft Last Will] was a true and faithful reproduction of the First Will. In truth, he was not in a position to compare it with the First Will to check whether there were any differences between them, and if there were, to consider whether any of the differences were material to him. ... [Mr LKY] could not possibly have been expected to recall from memory the contents of the First Will.”²⁶

- The DT was also firm on this point, saying that:

“[I]t is no answer to say that [Mr LKY] read through the Last Will. He was given a document and given false assurances about it. He trusted [Mrs LSF]. He read it, and signed it. But was he aware that this Will was very different from what he had discussed with Ms KKL just four days earlier? Did he remember, for example, that four days earlier, he had not wanted to include the Demolition Clause? Did he, for example, remember that the Penultimate Will did not have the Demolition Clause?”²⁷

- These are clear statements by the C3J and the DT. Yet, the somewhat surprising suggestion by Mrs LSF’s counsel continues to be repeated by some.

vii. And after the Last Will was signed, the C3J said it was “objectionable” that Mrs LSF “did not apprise [Ms KKL] fully and frankly of all that had transpired”.²⁸ The C3J found that Mrs LSF had simply sent Ms KKL an “innocuous” quick note, which “did not include any of the e-mails from which [Ms KKL] had been excluded”, and “removed any sign for any cause for concern on [Ms KKL’s] part”.²⁹

g. In the end, as the C3J said, Mr LKY “ended up signing a document which was in fact not that which he had indicated he wished to sign”.³⁰ He signed the Last Will “without being aware that it was in fact not the First Will which he had evidently expressed a wish to re-execute”.³¹

2. Pulling the threads together, this is how the judgments summed up Mr LHY and Mrs LSF’s conduct in the preparation and execution of the Last Will.

a. The C3J said that:

“In this case, [Mrs LSF] not only failed to act with prudence, but in fact acted with complete disregard for the interests of [Mr LKY], and failed at all stages to alert him to the fact that the representations which she had made about

²⁶ C3J at [116]–[117].

²⁷ DT Report at [561].

²⁸ C3J at [149(g)].

²⁹ C3J at [124], [126(e)] and [147].

³⁰ C3J at [161].

³¹ C3J at [154].

the Draft Last Will and which he was relying on were unverified. In those circumstances, [Mrs LSF's] failure to put a stop to her husband's efforts to procure the execution of the Last Will with unseemly haste can only be described as improper and unacceptable. To put it at its highest for [Mrs LSF], she blindly followed the directions of her husband, a significant beneficiary under the very will whose execution she helped to rush through."³²

b. As for the DT, it said:

"The facts expose an unsavoury tale. [Mrs LSF] and Mr LHY ... persuaded their aged father-in-law/father, [Mr LKY] (then a 90-year-old man in poor health, who had recently been hospitalised for several weeks, with serious medical conditions), to sign a new Will without his usual lawyer (Ms KKL), to advise him. They cut off that lawyer (Ms KKL) from communications with [Mr LKY] on the Last Will, and rushed through the execution of the Last Will, in her absence. ... The Will that [Mr LKY] signed was very different from both the Penultimate Will, and the proposed Codicil (that Mr Lee had discussed and agreed with Ms KKL ... four days before he signed the Last Will prepared by [Mrs LSF]). [Mrs LSF] gave the briefest of advice to [Mr LKY], and did not alert [Mr LKY] to all the differences between what [Mr LKY] had earlier wanted and what the Last Will actually provided for."³³

"[Mr LKY], who was very frail and in poor health, was misled by the very people whom he trusted: his son, Mr LHY, and daughter-in-law, [Mrs LSF]."³⁴

3. Ultimately, the C3J and the DT concluded that Mrs LSF was guilty of misconduct. The C3J suspended her from practising as a lawyer for 15 months. This is quite a serious penalty.
4. **Table 1** below reproduces relevant quotes from the judgments, on the findings made in relation to the first point, viz, that Mrs LSF and Mr LHY misled Mr LKY in the context of the Last Will's execution.

³² C3J at [150].

³³ DT Report at [607].

³⁴ DT Report at [609].

Table 1: Quotes from the Judgments on Mrs LSF and Mr LHY misleading Mr LKY in the context of the Last Will’s execution

C3J Judgment	DT Report
<ul style="list-style-type: none"> • They cut Ms KKL out of discussions with Mr LKY on the Last Will 	
<p>[110]: What happened next is <u>disturbing</u> and critically important. At 7.31pm on 16 December 2013, Mr LHY sent the Testator an email which was copied to the Respondent and Ms Wong, but which simultaneously <i>removed</i> Ms Kwa from the list of addressees ...</p> <p>[111]: We find several aspects of this email <u>troubling</u>. First, Mr LHY could not have known at that stage that the Testator would agree to the exclusion of Ms Kwa ... Second, Mr LHY said that he “[didn’t] think it [was] wise to wait till [Ms Kwa was] back” before executing the Last Will. However, it does not appear that Mr LHY had checked with anyone when Ms Kwa would be contactable or when she would be back. In fact, the evidence shows that Ms Kwa was very much contactable ... Third, it is unclear <i>why</i> Mr LHY thought it was unwise for the Testator to wait for Ms Kwa to be back before he executed the Last Will. As to this, the Respondent testified that the Testator was in a rush to execute the Last Will because he “had a strong sense of his own mortality ... and ... was anxious to put his affairs in order”. But, this is contradicted by the objective evidence, which shows that the Testator had been perfectly content to engage in discussions with Ms</p>	<p>[414]: The Respondent and Mr LHY excluded Ms KKL from all the correspondence . They gave no coherent explanation as to why they excluded Ms KKL, if they had genuinely regarded her as Mr Lee's lawyer.</p> <p>[416]: Mr LHY excluded Ms KKL's involvement and proceeded quickly with the execution of the Last Will, without giving Ms KKL a reasonable opportunity to respond. The Respondent and Mr LHY knew that Ms KKL might be out of Singapore, and proceeded on that basis.</p> <p>[605(f)]: ... The Respondent and Mr LHY knew that Ms KKL was away. Mr LHY told Mr Lee that he should not wait for Ms KKL to settle the new Will. The Respondent was on that email. <u>They persuaded Mr Lee to sign the draft Last Will, without Ms KKL.</u> Mr LHY told Mr Lee that the Respondent's firm, Stanford [<i>sic</i>] Law, could handle the matter. Mr LHY removed Ms KKL from the email correspondence (after the Respondent's initial email of 7.08pm), even before Mr Lee agreed to use another lawyer for the Last Will. Ms KKL was then cut out of the discussions.</p>

Kwa between 30 November 2013 and 13 December 2013 about changing some aspects of his Sixth Will. In all of those discussions, there was no intimation that the Testator had been in any particular rush to execute a codicil to his Sixth Will to effect the changes which he had in mind.

[142(a)]: ... [The Respondent] acquiesced in Ms Kwa being excluded from the arrangements pertaining to the preparation and execution of the Last Will ...

[144]: ... At no point did the Respondent even seem to pause to reconsider the position after her husband sent the 7.31pm email. On the contrary, **before the Testator had even responded to Mr LHY's suggestion in that email to proceed with the execution of the Last Will without waiting for Ms Kwa to be back, the Respondent had already gone ahead to act on Mr LHY's wish that the Last Will be executed expeditiously** by making arrangements for Mr Lui to attend to the execution process.

[145]: The Respondent's conduct was especially unsatisfactory because there was in fact no reasonable basis for concluding that Ms Kwa would remain uncontactable. ...

[607]: The facts expose an unsavoury tale. **The Respondent and Mr LHY, on 16 December 2013, persuaded their aged father-in-law/father, Mr Lee (then a 90-year-old man in poor health, who had recently been hospitalised for several weeks, with serious medical conditions), to sign a new Will without his usual lawyer (Ms KKL), to advise him. They cut off that lawyer (Ms KKL) from communications with Mr Lee on the Last Will, and rushed through the execution of the Last Will, in her absence.** ...

- They worked together to rush through the Last Will

[143]: ... In our judgment, there is no doubt at all that the only proper course for the Respondent, as a solicitor, was to intervene and tell her husband that the execution of the Last Will could not be rushed through as he evidently wished. ...

[148]: The Respondent also facilitated the execution of the Last Will in an unseemly rush, even though the Testator had not previously intimated that there was any particular urgency in the matter. Indeed, from the 7.31pm email that Mr LHY sent the Testator on 16 December 2013 (see [17] above), the Respondent ought to have been alive to the real danger that it was her husband – rather than the Testator – who was in a rush to have the Last Will executed. ...

[149(h)]: ... [S]he was loyal to her husband, who was a significant beneficiary under the Last Will, and who was evidently keen to rush its execution. ...

[150]: ... [T]he Respondent's failure to put a stop to her husband's efforts to procure the execution of the Last Will with unseemly haste can only be described as improper and unacceptable. ...

[158(b)]: ... [T]here was **considerable involvement on the Respondent's part** in seeing to the numerous details **to ensure the expeditious execution** of the Last Will.

[351]: The way the Last Will was executed is quite different from the way Mr Lee had handled the First Will and the way he handled discussions on making changes to the Penultimate Will. ... The Last Will ... was ... executed very quickly. The evidence shows that it was the Respondent and Mr LHY who were anxious for the Last Will to be executed quickly and rushed it.

[365]: Based on the evidence, **it was the Respondent and Mr LHY who proceeded with the execution of the Last Will quickly, while knowing that Mr Lee would not be advised by any lawyer except the Respondent. The Respondent worked with Mr LHY to expedite the signing of the Last Will, with extreme haste,** without any other lawyer advising Mr Lee. The Last Will was signed **within 16 hours** of the Respondent's first email to Mr Lee enclosing the draft Last Will.

[605(e)]: The Respondent sent the draft of the Last Will to Mr Lee (via her email of 7.08pm on 16 December 2013). **She and Mr LHY arranged for Mr Lee to sign the Last Will urgently, 16 hours later, before lunch the next day.**

[605(g)]: Mr LHY and the Respondent made all the arrangements for the execution of the Last Will. They took steps to have lawyers from the Respondent's law firm, Stamford Law, engross and witness the Last Will for Mr Lee, hurriedly.

- Mrs LSF followed Mr LHY's instructions blindly,
 - in complete disregard of Mr LKY's interests,
 - and despite knowing that Mr LHY was a significant beneficiary under the Last Will

[143]: ... In our judgment, there is no doubt at all that the only proper course for the Respondent, as a solicitor, was to **intervene and tell her husband that the execution of the Last Will could not be rushed through as he evidently wished.** It was also incumbent on the Respondent to inform her husband that if he was unwilling to await Ms Kwa's response to her earlier 7.08pm e-mail, then she simply could not continue to be involved in the preparation and execution of the Last Will. She should, in any case, also have made it clear to the Testator that she could not be sure whether the Draft Last Will that she had sent him was the same as the executed version of the First Will which he wished to reinstate, and that because she could not act as his solicitor, he needed to either await Ms Kwa's return or get independent advice from some other solicitor. **There is simply no other reasonable way to see the situation ...**

[149(c)]: The Respondent's actions were compounded by the fact that **her husband was, to her knowledge, a significant beneficiary under the Last Will.**

[150]: ... In this case, **the Respondent not only failed to act with prudence, but in fact acted with complete disregard for the interests of the Testator,** and failed at all stages to alert him to the fact that the representations which she had made about the Draft Last Will and which he was relying on were unverified. ... To put it at its highest for the Respondent, **she blindly followed the directions of her husband, a significant beneficiary under the very will whose execution she helped to rush through.**

[153]: ... **As the DT observed at [531] of its GD, the Respondent "focused primarily on what her husband wanted done", and "worked together with Mr LHY, with a singular purpose, of getting [the Testator] to execute the Last Will quickly".** In the

[531]: The evidence shows that the Respondent ... abused her position to further Mr LHY's wishes that the Last Will be executed hurriedly ... The Respondent's conduct in taking instructions from Mr LHY on the arrangements relating to and arising from the execution of the Last Will is, in the Tribunal's view, an aggravating factor which increases the egregiousness of her conduct. ... The Respondent testified that she followed Mr LHY's directions as she was an "*obedient wife*". But **her statement, that she was an "*obedient wife*" shows her mindset on 16 and 17 December 2013: that she focused primarily on what her husband wanted done, though her duties were owed to Mr Lee. She worked together with Mr LHY, with a singular purpose, of getting Mr Lee to execute the Last Will quickly.**

result, the checks required to ensure that the Testator achieved his wish of re-executing his First Will were simply not carried out. The Respondent's **lack of due diligence** is demonstrated most clearly by her sending the Draft Last Will to the Testator without even checking whether it was the final draft of the First Will that she had in her possession (that draft being the Version 3 Draft) In essence, **the Respondent simply focused on doing what Mr LHY wanted her to do without considering the Testator's interest at all.** This is reinforced by the fact that after the Last Will was executed, the Respondent asked Mr LHY, rather than the Testator, what she should do with the two original copies of it. **The Respondent's failure to have due regard to the Testator's interest is a grave failure on her part even in the absence of an implied retainer.**

- **Mrs LSF did not tell Mr LKY that the Last Will reinstated the Demolition Clause**

[113]: Despite the exclusion of Ms Kwa, the Respondent, a senior solicitor with a wealth of experience, aligned herself with her husband's position that all that remained to be done was for the Testator to sign the Last Will before two witnesses. This was despite the fact that the Respondent must have known or appreciated, or, at the very least, must be taken to have known or appreciated, that had Ms Kwa been involved as the Testator had originally intended, there were a number of things that Ms Kwa would have had to do as the Testator's solicitor ... **The most basic of these was verifying that the Testator was being presented with the document that he actually wished to sign, something that the Respondent must have known she could not be sure of,** especially since she had not even checked whether the Draft Last Will was the final draft of the First Will that she had in her possession. At this stage, and in these

[537]: ... In the Fifth and Sixth (or Penultimate) Wills, the Demolition Clause was removed completely. Thus, **the Respondent should have checked with Mr Lee: did he want the Demolition Clause reinserted, when he had removed them from his immediately preceding two Wills?**

[538]: The Respondent did not do this. **She did not tell Mr Lee that the Demolition Clause (which had been removed in the Penultimate Will) had been reinserted in the draft Last Will that she sent to Mr Lee.** ...

[605(j) and (k)]: The Respondent did not advise Mr Lee on the differences between the draft Last Will that she gave him, and Mr Lee's Sixth (or Penultimate) Will. **He was not advised that the draft Last Will ... [i]nserted a Demolition Clause (which was not in**

<p>circumstances, it is simply untenable that the need for caution, restraint and circumspection did not strike the Respondent. ...</p>	<p><u>the Penultimate Will) – even though three days earlier, Mr Lee was not going to have such a clause;</u> ...</p> <p>The Respondent did not alert Mr Lee to any of these changes. ...</p>
<p>• Mrs LSF made false representations to Mr LKY about the Last Will</p>	
<p>[103]: We ... find that she was in no position to make any representation to the effect that the Draft Last Will was the same as the actual version of the First Will, given that the executed version of the First Will was never in her hands. Despite this, she did make such a representation, which was in fact false.</p>	<p>[605(i)]: The Respondent misled Mr Lee on the terms of the Last Will. She told him that the draft Last Will was the same as the First Will executed by Mr Lee in 2011. That was untrue. This is <u>not in dispute</u>. Such misleading is in breach of a solicitor's duties.</p>
<p>• Mrs LSF did not fully and frankly update Ms KKL on what had transpired</p>	
<p>[124]: At 1.16pm on 17 December 2013, the Respondent notified Ms Kwa that the Last Will had been signed (see [29] above). Notably, in her email to Ms Kwa, the Respondent did not include any of the emails from which Ms Kwa had been excluded, beginning with Mr LHY's 7.31pm email the previous day, in which he said that (among other things) he thought it was unwise to wait for Ms Kwa to be back before proceeding with the execution of the Last Will. Therefore, Ms Kwa would not have known of the circumstances surrounding the execution process ...</p> <p>[126(e)]: ...[T]he Respondent ... subsequently presented the fact of the execution of the Last Will to Ms Kwa without alerting her at all to the circumstances under which it had been executed. As a result, any cause for concern pertaining to, for example, the accuracy of the Respondent's representations about the Draft Last</p>	

Will would not have been evident to Ms Kwa. Instead, the Respondent merely wrote Ms Kwa an innocuous “quick note to say that [the signing of the Last Will] has been dealt with already”, unmistakably leaving Ms Kwa with the impression that there was nothing left for her to do.

[147]: The Respondent also did not alert Ms Kwa to the true **circumstances** surrounding the preparation and execution of the Last Will, and in effect, whether intentionally or otherwise, **removed any sign for any cause for concern on Ms Kwa’s part.** ... As a result, from Ms Kwa’s perspective, there was no reason to suspect that anything was amiss with respect to the execution of the Last Will.

[149(g)]: In our judgment, the essence of what is **objectionable** about the Respondent’s actions and why they constitute misconduct unbefitting an advocate and solicitor despite the absence of an implied retainer may be summarised as follows: ... (g) **After the Last Will was executed, the Respondent did not apprise Ms Kwa fully and frankly of all that had transpired.** ...

- **Mr LKY was misled by the people whom he trusted**

[130]: It is clear from this short exchange that **the Testator’s shift in position was initiated by Mr LHY**, and not by the Respondent or the Testator himself. ... **[T]he Testator had been encouraged by Mr LHY to sign the Last Will without waiting for Ms Kwa to be back, and he did so believing the Respondent’s representation that the Draft Last Will was identical to the First Will**, such that all that remained to be done was for him to sign the engrossed version of the draft before two witnesses. The Testator could have come to this view either because **he did not imagine that the Respondent, as his**

[607]: The facts expose **an unsavoury tale.** The Respondent and Mr LHY, on 16 December 2013, persuaded their aged father-in-law/father, Mr Lee (then a 90-year-old man in poor health, who had recently been hospitalised for several weeks, with serious medical conditions), to sign a new Will without his usual lawyer (Ms KKL), to advise him. They cut off that lawyer **(Ms KKL) from communications with Mr Lee on the Last Will, and rushed through the execution of the Last Will, in her absence.** The Respondent took over as the lawyer to prepare

daughter-in-law, would have misrepresented the position to him, or because he considered that she had made the representation in her capacity as his lawyer for the preparation and execution of the Last Will. On balance, we prefer the former view. ... Second, it seems to us that the Testator proceeded as he did essentially because Mr LHY had assured him that he could proceed in that way, and that the Respondent would assist with only the *administrative* task of finding witnesses for the execution of the Last Will. ...

[150]: In this case, the Respondent not only failed to act with prudence, but in fact acted with complete disregard for the interests of the Testator, and failed at all stages to alert him to the fact that the representations which she had made about the Draft Last Will and which he was relying on were unverified. In those circumstances, the Respondent's failure to put a stop to her husband's efforts to procure the execution of the Last Will with unseemly haste can only be described as improper and unacceptable. To put it at its highest for the Respondent, she blindly followed the directions of her husband, a significant beneficiary under the very will whose execution she helped to rush through.

[159(a)]: ... [T]he Testator was ultimately led by Mr LHY, with the Respondent's knowledge, to rely solely on the Respondent's crucial representations that the Draft Last Will was the First Will and could be used for execution, which representations turned out to be untrue.

the Last Will and advise Mr Lee, and misled Mr Lee on the terms of the Last Will that he was going to sign. Mr Lee was persuaded into signing the Last Will within 16 hours – the Respondent sent a draft of the Last Will at 7.08pm on 16 December 2013 and it was signed at 11.10am on 17 December 2013. The Will that Mr Lee signed was very different from both the Penultimate Will, and the proposed Codicil (that Mr Lee had discussed and agreed with Ms KKL, on 13 December 2013, four days before he signed the Last Will prepared by the Respondent). **The Respondent gave the briefest of advice to Mr Lee, and did not alert Mr Lee to all the differences between what Mr Lee had earlier wanted and what the Last Will actually provided for.**

[609]: Mr Lee, who was very frail and in poor health, was misled by the very people whom he trusted: his son, Mr LHY, and daughter-in-law, the Respondent.

(2) Mrs LSF and Mr LHY lied under oath

1. On the second point, that Mrs LSF and Mr LHY lied under oath, this is what the judgments found.

The C3J's conclusions

2. The C3J said that:
 - a. Mrs LSF “did act with a degree of dishonesty in the disciplinary proceedings”. She had sought to downplay her participation in the preparation and execution of the Last Will “by giving a contrived and ultimately untrue account of her role”.³⁵
 - b. The C3J also affirmed the DT’s finding that Mr LHY had made untrue statements under oath before the DT.³⁶

The DT's conclusions

3. The DT also made strong observations about Mrs LSF and Mr LHY’s lies and deceitful conduct.
 - a. Mrs LSF –
 - i. Was described as “a deceitful witness, who tailored her evidence to portray herself as an innocent victim who had been maligned”.³⁷
 - ii. The DT said “[t]his was a façade. She lied to the AGC and she lied to [the DT]. Before [the DT], she lied or became evasive whenever she thought that it was to her benefit to lie or evade.”³⁸
 - b. Mr LHY –
 - i. Was described as “equally deceitful”.³⁹
 - ii. The DT said that “[h]e lied to the public, he lied to the [Ministerial Committee (“**MC**”)], and he lied to [the DT]. He tried to hide how he and his wife had misled his own father, [Mr LKY], on the Last Will. He had no qualms about making up evidence as he went along”.⁴⁰ The DT found him to be “cynical about telling the truth”.⁴¹

³⁵ C3J at [159(b)].

³⁶ C3J at [101].

³⁷ DT Report at [618].

³⁸ DT Report at [618].

³⁹ DT Report at [619].

⁴⁰ DT Report at [619].

⁴¹ DT Report at [619].

- iii. He sought to brush off his lies to the public, by saying that “his public statements could be inaccurate because they are not sworn statements, and thus he may not look at them carefully”.⁴²
- These public statements included Facebook posts which gave the false impression that Ms KKL had prepared the Last Will for Mr LKY, and that Mrs LSF had no involvement in it.⁴³
 - As the DT said, these assertions were “untrue” and “dishonest”.⁴⁴ Mr LHY “knew the true facts” and “admitted that some of his statements were inaccurate”.⁴⁵
 - The DT dismissed his explanations, saying they were “not credible”.⁴⁶
- c. The DT said that both Mr LHY and Mrs LSF –
- i. “[D]emonstrated a calculated attempt to ... [h]ide their wrongdoing”.⁴⁷
- They had “fabricated a series of lies and inaccuracies, to perpetuate the falsehood that Ms KKL had been involved in the Last Will, and hide their own role in getting Mr Lee to sign the Last Will and their wrongdoings”.⁴⁸
- ii. They gave explanations that “ranged from the improbable, to the patently contrived, to the downright dishonest”.⁴⁹
- Mr LHY and Mrs LSF attempted to brush off Mr LHY’s lies to the MC, by saying that “different standards of care and precision apply” to statements made to the MC on the one hand, and statements made to the Court and the Stock Exchange on the other hand. According to them, “the former are merely in the nature of ‘optional explanations’”.⁵⁰
 - The DT found this explanation “surprising”, and not credible – it had the plain effect of saying that “Mr LHY may make untrue statements, in public and in private, whenever there is no legal penalty for telling untruths”.⁵¹

⁴² DT Report at [612(b)].

⁴³ DT Report at [488]–[496].

⁴⁴ DT Report at [491].

⁴⁵ DT Report at [496].

⁴⁶ DT Report at [496].

⁴⁷ DT Report at [588].

⁴⁸ DT Report at [592].

⁴⁹ DT Report at [610].

⁵⁰ DT Report at [233].

⁵¹ DT Report at [233] and [234].

- iii. Ultimately, the DT said that Mr LHY and Mrs LSF had presented “an elaborate edifice of lies ... both on oath ... and through their public and other statements, (which were referred to/relied upon during the Disciplinary Proceedings). The Affidavits were contrived to present a false picture. Several of the lies were quite blatant.”⁵²
4. **Table 2** below reproduces relevant quotes from the judgments, on the findings made in relation to the second point, viz, that Mrs LSF and Mr LHY lied under oath.

⁵² DT Report at [617].

Table 2: Quotes from the Judgments on Mrs LSF and Mr LHY lying under oath

C3J Judgment	DT Report
<ul style="list-style-type: none"> Mrs LSF lied under oath 	
<p>[101]: ...[W]e agree with and affirm the DT’s finding that Mr LHY was not telling the truth when he said that he was the one who had forwarded the Draft Last Will to the Respondent. For the same reasons, we also agree with and affirm the DT’s finding that the Respondent’s evidence on this issue, which echoed Mr LHY’s, was similarly untrue and to be rejected.</p> <p>[103]: The Respondent also claimed in her AEIC that after she received the Draft Last Will from Mr LHY (an assertion which we have just found to be untrue (see [101]–[102] above)), she did not even open it before forwarding it to the Testator. This was rejected by the DT ... [W]e agree with the DT that it is implausible and ultimately incredible that the Respondent did not even open the Draft Last Will before forwarding it to the Testator ...</p> <p>[151]: ... [W]e note that after the disciplinary proceedings were initiated, the Respondent adopted the position, which the DT rejected and which we too have rejected as false, that it was her husband who had forwarded the Draft Last Will to her ...</p> <p>[159(b)]: ... <u>[T]he Respondent did act with a degree of dishonesty in the disciplinary proceedings, in that she sought to downplay her participation in the preparation and execution of the Last Will by giving a contrived and ultimately untrue</u></p>	<p>[233]–[234]: They both drew distinctions between statements to the MC on the one hand, and court documents on the other and in the case of Mr LHY, he went further and made a further distinction with IPO documents. They said that different standards of care and precision apply between the two, because the former are merely in the nature of “optional explanations”. This was said by reference to both public and private statements made by Mr LHY. In plain language, the effect of what they said is this: Mr LHY may make untrue statements, in public and in private, whenever there is no legal penalty for telling untruths; his public and private statements cannot be relied upon to be accurate. This is a surprising statement.</p> <p>We do not find their explanations credible.</p> <p>[588]: Considered in totality, the Respondent’s conduct was quite dishonest. Mr LHY’s and her conduct, demonstrated a <u>calculated attempt to:</u></p> <ul style="list-style-type: none"> (a) Ensure that Mr Lee executed the Last Will as quickly as possible, without due regard for Mr Lee’s wishes, and (b) <u>Hide their wrongdoing</u> in having done so.

account of her role, in particular, as regards the circumstances which led her to send the 7.08pm email on 16 December 2013 and how she obtained the Draft Last Will attached to that email. ...

[592]: Having procured the Last Will through these improper means, **she and Mr LHY then fabricated a series of lies and inaccuracies, to perpetuate the falsehood that Ms KKL had been involved in the Last Will, and hide their own role in getting Mr Lee to sign the Last Will and their wrongdoings ...**

[610]: Mr LHY and the Respondent tried to explain away their conduct, the contemporaneous documentary evidence and other surrounding evidence, and even their own previous statements. **Their explanations ranged from the improbable, to the patently contrived, to the downright dishonest.**

[617]: In essence, an **elaborate edifice of lies** was presented, both on oath (through Mr LHY and the Respondent's Affidavits, and on the witness stand), and through their public and other statements, (which were referred to/relied upon during the Disciplinary Proceedings). **The Affidavits were contrived to present a false picture. Several of the lies were quite blatant.**

[618]: The Respondent was a **deceitful witness**, who tailored her evidence to portray herself as an innocent victim who had been **maligned**. This was a façade. She lied to the AGC and she lied to us. Before us, **she lied or became evasive whenever she thought that it was to her benefit to lie or evade.**

- Mr LHY lied under oath

[101]: ... [W]e agree with and affirm the DT's finding that **Mr LHY was not telling the truth** when he said that he was the one who had forwarded the Draft Last Will to the Respondent.

[233]–[234]: They both drew distinctions between statements to the MC on the one hand, and court documents on the other and in the case of Mr LHY, he went further and made a further distinction with IPO documents. They said that different standards of care and

precision apply between the two, because the former are merely in the nature of “optional explanations”. This was said by reference to both public and private statements made by Mr LHY. **In plain language, the effect of what they said is this: Mr LHY may make untrue statements, in public and in private, whenever there is no legal penalty for telling untruths; his public and private statements cannot be relied upon to be accurate. This is a surprising statement.**

We do not find their explanations credible.

[491]: Mr LHY admitted in cross-examination that aspects of these posts “could be misleading” and “inaccurate”. These assertions are in fact **untrue, and dishonest**, for the reasons set out earlier ...

[496]: Mr LHY’s explanations for the untruths in his posts were **not credible**. He gave the same reason that he had cited in the context of his correspondence with the MC ... – namely, that he had not written these posts “with the level of care which a legal affidavit requires”. But in fact, **this was not a case of carelessness. Mr LHY knew the true facts. He admitted that some of his statements were inaccurate.**

[588]: Considered in totality, the Respondent’s conduct was quite dishonest. **Mr LHY’s and her conduct, demonstrated a calculated attempt to:**

- (a) Ensure that Mr Lee executed the Last Will as quickly as possible, without due regard for Mr Lee’s wishes, and
- (b) **Hide their wrongdoing** in having done so.

[592]: Having procured the Last Will through these improper means, **she and Mr LHY then fabricated a series of lies and inaccuracies, to perpetuate the falsehood that Ms KKL had been involved in the Last Will, and hide their own role in getting Mr Lee to sign the Last Will and their wrongdoings ...**

[612(b)]: Mr LHY lied to the public about how the Last Will was drafted. He admitted to us that some of his statements were inaccurate. He said his public statements could be inaccurate because they are not sworn statements, and thus he may not look at them carefully. ...

[610]: Mr LHY and the Respondent tried to explain away their conduct, the contemporaneous documentary evidence and other surrounding evidence, and even their own previous statements. **Their explanations ranged from the improbable, to the patently contrived, to the downright dishonest.**

[617]: In essence, an **elaborate edifice of lies** was presented, both on oath (through Mr LHY and the Respondent's Affidavits, and on the witness stand), and through their public and other statements, (which were referred to/relied upon during the Disciplinary Proceedings). **The Affidavits were contrived to present a false picture. Several of the lies were quite blatant.**

[619]: Mr LHY's conduct was **equally deceitful**. He lied to the public, he lied to the MC, and he lied to us. **He tried to hide how he and his wife had misled his own father, Mr Lee, on the Last Will.** He had no qualms about making up evidence as he went along. We found him to be **cynical about telling the truth.**