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NOTICE OF DISBARMENT

Case No. 19-1-GA

Notice Issued: August 6, 2020

Myles B. Hoffert, P 15031, Farmington Hills, Michigan, by the Attorney Discipline Board Tri-County Hearing Panel #53.

Disbarment - Effective August 4, 2020

Based on the evidence presented by the parties at the hearings held in this matter, the hearing panel found that respondent committed professional misconduct in his representation of a client in property tax proceedings before the Michigan Tax Tribunal, and specifically, respondent's handling of funds received from taxing authorities as a result of the representation. The Grievance Administrator asserted and the panel found that respondent received funds from the taxing authorities belonging to a client, deposited the funds into his IOLTA account and depleted some of the funds to the point that a check written to the client was dishonored by the banking institution due to insufficient funds. The panel also found that respondent intentionally concealed the fact that he was in receipt of funds owed to the client and that he misused IOLTA account funds.

The panel found that respondent failed to promptly notify a client or third person when funds or property in which a client or third person has an interest is received, in violation of MRPC 1.15(b)(1); failed to promptly pay or deliver funds that a client or third person is entitled to receive, in violation of MRPC 1.15(b)(3); and failed to safeguard property of clients or third persons in connection with a representation in an IOLTA or non-IOLTA account, in violation of MRPC 1.15(d). Respondent was also found to have violated MCR 9.104(1)-(3).

The panel ordered that respondent be disbarred from the practice of law. Total costs were assessed in the amount of \$2,121.90.

/s/ Mark A. Armitage Executive Director