

**NOTICE OF REVOCATION**  
**(By Consent)**

Case No. 99-195-GA

Issued: August 2, 2000

Carl E. Harms, P-32025, Lake Odessa, Michigan by the Attorney Discipline Board Ingham County Hearing Panel #3.

- 1) Revocation;
- 2) Effective July 29, 2000.

The respondent and the Grievance Administrator submitted a stipulation for consent order of discipline in accordance with MCR 9.115(f)(5). The stipulation was approved by the Attorney Grievance Commission and was accepted by a hearing panel. Respondent entered a plea of no contest to the allegations of professional misconduct contained in Formal Complaint 99-195-GA to wit: With regard to a will, respondent failed to have his client's will properly witnessed and submitted the will to the probate court knowing it was improperly witnessed. In an estate matter, respondent failed to file a complete and accurate inventory of the estate with the court; failed to prepare and file, or arrange for the preparation and filing of a tax return for the estate; and charged and collected an excessive fee. With regard to a trust, respondent charged and collected an illegal and excessive fee; and misappropriated over \$26,000.00 from the trust and commingled those funds with his own.

With regard to the trust and the estate, respondent failed to act in the best interests of the trust beneficiaries and the personal representative of the estate. Respondent's conduct was alleged to be in violation of MCR 8.303(B), (D) and (E); MCR 9.104(1)-(4); and Michigan Rules of Professional Conduct 1.1(a) and (c); 1.2(a); 1.3; 1.4; 1.5(a); 1.15(a)-(c); 3.3(a)(1) and (4); 3.3(b); 3.4(b) and (c); and 8.4(a) and (c).

The parties further stipulated to the dismissal of Formal Complaint 00-29-FA and to the entry of an order revoking respondent's license to practice law in Michigan. Costs were assessed in the amount of \$729.27.