NOTICE OF REPRIMAND

Case No. 98-18-JC

Samuel Nicholas Barretta, P-26157, Farmington Hills, Michigan, by the Attorney Discipline Board affirming Tri-County Hearing Panel #67's Order of Reprimand.

1) Reprimand;

2) Effective October 14, 1998.

On February 11, 1998, the Grievance Administrator filed a Notice of Filing of Judgment of Conviction reflecting that, on April 18, 1997, respondent was convicted of misdemeanor Wilful Failure to Supply Tax Information, in violation of 26 USC 7203. The Attorney Discipline Board then issued an Order to Show Cause directing respondent to show cause why a final order of discipline should not be entered. A hearing on the Order to Show Cause was conducted on June 30, 1998. The panel's report and Order of Reprimand were issued on September 22, 1998.

The Grievance Administrator filed a petition for review seeking increased discipline. In an order entered December 28, 1998, the Attorney Discipline Board affirmed the panel's order in all respects. Costs were assessed in the amount of \$567.18.

In an unrelated matter, respondent was suspended from the practice of law for 180 days effective September 25, 1998. That suspension remains in effect.