NOTICE OF SUSPENSION (By Consent)

Case Nos. 97-9-AI; 97-35-JC

Maia R. Sherman, P-40533, Hartland, Michigan, by Attorney Discipline Board Livingston County Hearing Panel.

- 1) Suspension 180 Days;
- 2) Effective December 4, 1996.

On December 4, 1996, respondent was convicted in the United States District Court for the Middle District of Florida, by guilty plea, of False Declaration on a Tax Return, in violation of 26 USC 7206(1). On February 5, 1997, the court entered an order placing respondent on probation for one year and ordering her to make restitution to the Internal Revenue Service in the amount of \$98,953.

In accordance with MCR 9.120(B)(1), respondent was automatically suspended from the practice of law in Michigan effective December 4, 1996, the date of the felony conviction. The Grievance Administrator and the respondent thereafter entered into a Stipulation for Consent Order of Discipline, which contains the agreement of the parties that respondent be suspended from the practice of law for 180 days commencing December 4, 1996. Costs were assessed in the amount of \$94.75.