

NOTICE OF SUSPENSION
(By Consent)

Case Nos. 96-171-AI; 96-177-JC

Nicholas Smith, P-20697, Plymouth, Michigan, by Attorney Discipline Board Tri-County Hearing Panel #62.

- 1) Suspension - Two (2) Years;
- 2) Effective July 29, 1996.

On July 29, 1996, respondent was convicted in the United States District Court for the Eastern District of Michigan, by guilty plea, of Income Tax Evasion, in violation of 26 USC 7201. In accordance with MCR 9.120(B)(1), respondent was automatically suspended from the practice of law in Michigan effective July 29, 1996, the date of the felony conviction. Upon the filing of the Judgment of Conviction, the Attorney Discipline Board entered an order directing the respondent to show cause why a final order of discipline should not be entered.

The parties thereafter stipulated that respondent be suspended from the practice of law in Michigan for two years retroactive to July 29, 1996, the effective date of his automatic interim suspension. Costs were assessed in the amount of \$69.50.