NOTICE OF REVOCATION AND RESTITUTION (By Consent)

Case No. 96-51-AI; 96-140-JC

Steven J. Lupiloff, P-16862, Southfield, Michigan, by Attorney Discipline Board Tri-County Hearing Panel #65.

- 1) Revocation;
- 2) Effective February 29, 1996.

On February 29, 1996, respondent was convicted in the United States District Court for the Eastern District of Michigan, by jury verdict, of two counts of income tax evasion and one count of false statement, in violation of 26 USC 7201 and 18 USC 1001. In accordance with MCR 9.120(B)(1), respondent was automatically suspended from the practice of law in Michigan effective February 29, 1996, the date of the felony convictions. Upon the filing of the judgment of conviction, the Attorney Discipline Board entered an order directing respondent to show cause why a final order of discipline should not be entered.

The parties filed a Stipulation for Consent Order of Discipline, in which they agreed that: Respondent's license to practice law in Michigan be revoked effective February 29, 1996; respondent make restitution in the amount of \$673.82 to a complainant in an unrelated investigatory file; and the order encompass two investigatory files which would be dismissed upon the Grievance Administrator's receipt of the order.

Costs were assessed in the amount of \$76.65.