## NOTICE OF REVOCATION

Case No. 97-236-GA

Norman C. Farhat, P-13293, Farmington Hills and Southfield, Michigan, by Attorney Discipline Board Tri-County Hearing Panel #55.

- 1) Revocation;
- 2) Effective retroactive to April 27, 1995.1.

Respondent was appointed to act as escrow agent pursuant to a purchase agreement for the sale of his client's party store. Respondent received \$10,000 on behalf of the buyer, to be held in escrow for payment of Michigan sales tax. The panel found that respondent failed to maintain the funds in an escrow account; failed to use the funds for payment of a sales tax liability and to obtain Michigan sales tax clearance certificate; failed to identify the location of the escrow account or to respond to the reasonable requests of the buyer and its attorney for the status of the funds; and misappropriated the funds. The panel concluded that respondent's conduct violated MCR 9.104(1)-(4); and Michigan Rules of Professional Conduct 1.15 and 8.4(a)-(c).

The panel ordered that respondent's license to practice law be revoked for the second time, effective April 27, 1995, to run concurrent to all but one year of the revocation imposed in Case Nos. 92-196-GA et al. Costs were assessed in the amount of \$658.85.

1. Respondent's license to practice law was also revoked effective April 27, 1994, in Case Nos. 92-196-GA et al.