

NOTICE OF SUSPENSION

Case No. 95-54-JC

Timothy R. McLeod, P-29880, Saginaw, Michigan, by Attorney Discipline Board Midland County Hearing Panel #1.

- 1) Suspension - 120 days;
- 2) Effective March 2, 1995.

The respondent was convicted, by guilty plea, of the following misdemeanor in the United States District Court for the Eastern District of Michigan, Northern Division: One Count of Failure to Make Tax Return in violation of 26 USC 7203. 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.

Based on the representations of counsel and the testimony of the respondent, the panel concluded that the respondent had not practiced law in any form in either state or federal courts since the date of his conviction, and resulting 120-day suspension from federal practice, on March 2, 1995. The panel therefore ordered that the respondent be suspended from the practice of law in Michigan for a period of 120 days retroactive to March 2, 1995, to run concurrently with his federal suspension.

Costs were assessed in the amount of \$276.20.