

NOTICE OF REPRIMAND

Case No. 94-30-JC

Thomas L. Riegler, P-28510, Muskegon, Michigan, by Attorney Discipline Board Kent County Hearing Panel #3.

- 1) Reprimand;
- 2) Effective September 13, 1994.

On January 18, 1994, respondent was convicted in the United States District Court for the Western District of Michigan, by guilty plea, of one count of Willful Failure to File Tax Return in violation of 26 USC 7203, a misdemeanor.

In accordance with MCR 9.120(B)(3), 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. Following the show cause proceedings, the hearing panel entered an Order of Reprimand.

Costs were assessed in the amount of \$354.10.