## NOTICE OF SUSPENSION

Case Nos. 94-37-GA; 94-57-FA

James M. Cohen, P-12017, Bloomfield Hills and Southfield, Michigan, by Attorney Discipline Board Tri-County Hearing Panel #53.

- 1) Suspension eighteen (18) months;
- 2) Effective June 24, 1994.

Respondent failed to answer the Formal Complaint but appeared at the hearing held in Troy on April 19, 1994. Respondent's default was entered, and the panel determined that the default, as well as respondent's admissions, established the allegations of the Formal Complaint.

Respondent was appointed Power of Attorney for a client to collect insurance settlement proceeds and to deposit the proceeds in his client trust account on his client's behalf. He also executed a handwritten document agreeing to hold \$2,716 of the proceeds in the client trust account, after the deduction of an \$1,000 attorney fee. Respondent withdrew funds from the client trust account in excess of the \$1,000 agreed upon attorney fee; misappropriated funds belonging to his client; and knowingly made a false statement in his answer to the Request for Investigation. In unrelated criminal matters, respondent continued to practice law while suspended and failed to notify the parties or tribunals of his disgualification from the practice of law.

Respondent's conduct was found to be in violation of MCR 9.104(1)-(4),(6),(7)and(9); MCR 9.113(A); MCR 9.119(A),(B)and(E); MCL 600.916; MSA 27A.916; and Michigan Rules of Professional Conduct 1.15; 5.5(a); and 8.4(a)-(c).

The panel noted respondent's prior disciplinary record, which includes two 120-day suspensions and reversal of an order granting reinstatement. Costs were assessed in the amount of \$330.38.

NOTE: Respondent's license to practice law in Michigan has been suspended continuously since October 6, 1992.