

NOTICE OF REPRIMAND

Case Nos. 91-245-GA; 91-272-FA

Paul F. Semperger, P20214, Plymouth, Michigan, by Attorney Discipline Board Tri-County Hearing Panel #31.

- 1) Reprimand;
- 2) Effective October 24, 1992.

Respondent failed to answer the formal complaints, but appeared at the hearings held in Detroit on March 2, 1992 and September 14, 1992. Respondent's defaults were entered, and the panel determined that the defaults, as well as respondent's admissions, established the allegations of the formal complaints.

Respondent agreed to represent a client in the probate estate of the client's brother and filed a petition for commencement of supervised proceeding, but failed to file annual accounts for the years the estate was open; failed to timely pay the inheritance tax which resulted in interest and penalties to the estate; failed to timely file a final accounts with the court resulting in excessive delay in closing the estate; and distributed the estate proceeds without prior court authority to do so and did not protect the rights of the minor beneficiaries.

Respondent's conduct was found to be in violation of MCR 9.104 (1-4,7); Canons 1, 6 and 7 of the then-applicable Code of Professional Responsibility; and the Michigan Rules of Professional Conduct, 1.1(c); 1.2(a); 1.3; 3.2; 8.1(b); 8.4(a,c).

In mitigation, the panel considered respondent's prior unblemished record, as well as his subsequent efforts to close the estate in question. Costs were assessed in the amount of \$275.35.