

## NOTICE OF SUSPENSION AND RESTITUTION

Case Nos. 92-41-GA; 92-60-FA

Thomas Hibler, P37953, Plymouth, Michigan, by Attorney Discipline Board Tri-County Hearing Panel #19.

- 1) Suspension - 30 days;
- 2) Effective May 28, 1992.

The respondent failed to answer Formal Complaint 92-41-GA. Respondent's default was entered and the panel determined that the default established the allegations of that formal complaint. Formal Complaint 92-60-FA was dismissed.

Respondent was retained to prepare a couple's personal income tax returns, but failed to complete and file the tax returns in a timely manner, resulting in penalties to his clients in the amount of \$127.79; failed to return telephone messages from his clients; failed to advise his clients of his change of address; and failed to answer the request for investigation.

A request for investigation was filed by an Ohio attorney alleging that respondent failed to fulfill his agreement to record a deed with the Register of Deeds concerning the sale of property, which was owned by respondent's client, to the Ohio attorney's client. Respondent failed to record the deed; contacted the purchaser without the consent of the purchaser's attorney; failed to respond to a total of ten letters from the Attorney Grievance Commission; and twice failed to provide proof of recording of the deed to the Attorney Grievance Commission.

Respondent's conduct was found to be in violation of MCR 9.104 (1-4,7); MCR 9.103(C); MCR 9.113(B)(2); and the Michigan Rules of Professional Conduct, 1.1(a-c); 1.2(a); 1.3(a); 1.4(a); 3.2; 4.2; 8.1(b); 8.4(a,c). The panel ordered respondent to make restitution to his tax clients in the amount of \$127.79. Costs were assessed in the amount of \$347.32.