NOTICE OF SUSPENSION (By Consent)

Case No. 92-35-JC

Marvin R. Smith, P31393, Pontiac, Michigan, by Attorney Discipline Board Tri-County Hearing Panel #13.

- 1) Suspension 119 days;
- 2) Effective March 12, 1992.

The respondent and the Grievance Administrator filed a stipulation for consent order of discipline pursuant to MCR 9.115 (F)(5) which was approved by the hearing panel and the Attorney Grievance Commission.

Respondent pled guilty in the United States District Court for the Eastern District of Michigan to willful failure to file an income tax return, a federal misdemeanor, in violation of 26 USC 7203.

The respondent and the Grievance Administrator filed a stipulation to place respondent on interim suspension effective March 12, 1992, the date respondent was to report for federal incarceration. The parties agreed that the 119-day suspension would be effective March 12, 1992, the effective date of the interim order of suspension. Respondent may not file an affidavit of compliance with MCR 9.123(A) until he is released from federal custody. Costs were assessed in the amount of \$124.33.