

## NOTICE OF SUSPENSION AND RESTITUTION

Case Nos. 91-8-GA; 91-97-FA

Larry S. Eldridge, P13140, Portage, Michigan, by Attorney  
Discipline Board Kalamazoo County Hearing Panel #1.

- 1) Suspension - sixty (60) days;
- 2) Effective November 9, 1991.

The hearing panel found that misconduct had been established by a preponderance of the evidence. Respondent was retained to prepare and file income tax returns, but failed to take action on his client's behalf; failed to prevent a levy against his client; failed to communicate with his client; failed to answer the request for investigation; and, failed to timely answer Formal Complaint 91-8-GA. 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); Canons 1, 6 and 7 of the then-applicable Code of Professional Responsibility, DR 1-102 (A)(1,6); DR 6-101(A)(3); DR 7-101(A)(1-3); and the Michigan Rules of Professional Conduct, 1.3; 1.2(a); 1.4(a); 8.4(a,c). The panel ordered respondent to make restitution to his client in the amount of \$176.00. Costs were assessed in the amount of \$679.66.