

# Attorney Discipline Board



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## NOTICE OF REPRIMAND

File No. DP 190/84

**DENNIS M. HAYES**, P14765, 120 N. Fourth Avenue, Ann Arbor, Michigan 48104, by the Ann Arbor Hearing Panel of the Attorney Discipline Board.

1. **Reprimand**
2. Effective May 29, 1985.

Hearing Panel found that Respondent plead guilty to one count of willful failure to file a Federal Income Tax Return contrary to Title 26 U.S.C. Sec. 7203. The Panel noted that the income tax was timely paid and a return was eventually filed; the Panel considered that the offense did not involve an act of moral turpitude and other mitigating evidence.

A handwritten signature in cursive script that reads "John F.X. Dwaihy".

John F.X. Dwaihy  
Executive Director &  
General Counsel

Dated: June 4, 1985