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NOTICE OF SUSPENSION WITH CONDITIONS
(By Consent)

Case No. 10-30-GA

Notice Issued: January 6, 2011

Donna J. Cummings, P 32768, Grand Blanc, Michigan, by the Attorney Discipline Board
Genesee County Hearing Panel #5.

1. Suspension - 90 Days
2. Effective January 24, 2011

The respondent and the Grievance Administrator submitted a stipulation for consent order of discipline in accordance with MCR 9.115(F)(5). The stipulation was approved by the Attorney Grievance Commission and was accepted by a hearing panel. The stipulation contains respondent's admission to the factual allegations that she withheld money from her employee's paycheck for the payment of federal income taxes, Social Security taxes, and Medicare taxes, but failed to pay those funds to the federal government and failed to file an Employer's Quarterly Federal Tax Return with the Internal Revenue Service. Respondent also pleaded no contest to the allegations that her conduct was in violation of MCL 205.27(1)(a); 26 USC §7201 (IRC §7201); 26 USC §7202 (IRC §7202; 26 USC §7203 (IRC §7203); Michigan Court Rules 9.104(A)(2)-(5); and Michigan Rules of Professional Conduct 8.4(a) and (b).

Pursuant to the agreement of the parties, the hearing panel ordered that respondent's license to practice law in Michigan be suspended for 90 days, effective January 24, 2011. Costs were assessed in the amount of \$1,058.93.

John F. Van Bolt

JAN - 6 2011

Dated: _____

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NOTICE OF REVOCATION AND RESTITUTION

Case No. 10-114-GA

Notice Issued: January 6, 2011

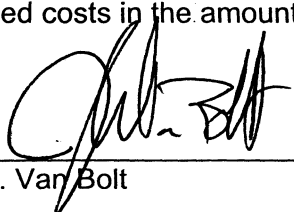
Gregory A. Mikat, P 55735, Fenton, Michigan, by the Attorney Discipline Board Genesee County Hearing Panel #5.

1. Revocation
2. Effective November 29, 2010¹

Respondent did not appear at the hearing and was found to be in default for failing to file an answer to the formal complaint. Based on respondent's default, the panel found that respondent neglected a legal matter; failed to act with reasonable diligence; failed to maintain reasonable communications with his client; failed to explain matters to his client; failed to refund unearned fees; failed to notify his client or the court of his suspension from the practice of law in Michigan; continued to hold himself out as attorney of record; and failed to file required notices and affidavits in accordance with MCR 9.119.

Respondent's conduct was in violation of MCR 9.104(A)(4); MCR 9.119(A)-(C) and (E); and Michigan Rules of Professional Conduct 1.1(c); 1.3; 1.4(a) and (b); 1.16(d); 5.5(a); and 8.4(a).

The panel ordered that respondent's license to practice law in Michigan be revoked, effective November 29, 2010, and shall run concurrently with any other discipline orders currently in effect. The panel also ordered that respondent pay restitution in the amount of \$635.00, and assessed costs in the amount of \$1,758.42.



John F. Van Bolt

Dated: **JAN 06 2011**

¹ Respondent has been continuously suspended from the practice of law in Michigan since January 6, 2010. Please see Final Notice of Suspension and Restitution issued October 12, 2010.