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NOTICE OF DISBARMENT
(By Consent)

Case No. 22-63-GA

Notice Issued: March 31, 2023

Jeffrey S. Freeman, P 46712, West Bloomfield, Michigan, by the Attorney Discipline Board
Tri-County Hearing Panel #51

Disbarment, Effective March 29, 2023

Respondent and the Grievance Administrator filed a Stipulation for Consent Order of Disbarment which was approved by the Attorney Grievance Commission and accepted by the hearing panel. The stipulation contained respondent's no contest plea to the factual statements and misconduct allegations set forth in the three-count formal complaint, in its entirety. Specifically, respondent pleaded no contest to committing professional misconduct while assisting a client with a tax investigation being conducted by the Internal Revenue Service (IRS), by converting approximately \$6.5 million from his client, and making false representations to his client about the status of the IRS investigation and amounts he supposedly paid to the IRS on his client's behalf.

Based on respondent's no contest plea and the stipulation of the parties, the panel found that, as to Count One of the formal complaint, respondent charged or collected a clearly excessive fee, in violation of MRPC 1.5(a); failed to promptly pay or deliver funds to which a client is entitled, in violation of MRPC 1.15(b)(3); failed to hold property (funds) of clients or third persons in connection with a representation separate from the lawyer's own property, in violation of MRPC 1.15(d); engaged in conduct involving dishonesty, fraud, deceit, misrepresentation, or violation of the criminal law, where such conduct reflects adversely on the lawyer's honesty, trustworthiness, or fitness as a lawyer, in violation of MRPC 8.4(b); engaged in conduct that exposes the legal profession to obloquy, contempt, censure, and/or reproach, in violation of MCR 9.104(2); engaged in conduct contrary to justice, ethics, honesty, or good morals, in violation of MCR 9.104(3); and engaged in conduct that violates the standards or rules of professional conduct adopted by the Supreme Court, in violation of MCR 9.104(4).

As to Count Two of the formal complaint, the panel found that respondent failed to explain a matter to the extent reasonably necessary to permit the client to make informed decisions regarding the representation, in violation of MRPC 1.4(b); failed to promptly render a full accounting of all funds upon the client's request, in violation of MRPC 1.15(b)(3); charged or collected a clearly excessive fee, in violation of MRPC 1.5(a); failed to take reasonable steps to protect a client's

interests, such as surrendering papers and property to which the client is entitled, and refunding any advance payment of fee that has not been earned, in violation of MRPC 1.16(d); engaged in conduct involving dishonesty, fraud, deceit and/or misrepresentation, where such conduct reflects adversely on the lawyer's honesty, trustworthiness, or fitness as a lawyer, in violation of MRPC 8.4(b); engaged in conduct that exposes the legal profession to obloquy, contempt, censure, or reproach, in violation of MCR 9.104(2); engaged in conduct contrary to justice, ethics, honesty, or good morals, in violation of MCR 9.104(3); and engaged in conduct that violates the standards or rules of professional conduct adopted by the Supreme Court, in violation of MCR 9.104(4).

As to Count Three of the formal complaint, the panel found that respondent failed to safeguard and hold property (funds) of a client in connection with the representation separate from the lawyer's own property, in violation of MRPC 1.15(d); engaged in conduct involving dishonesty, fraud, deceit, misrepresentation, or violation of criminal law where such conduct reflects adversely on the lawyer's honesty, trustworthiness, or fitness as a lawyer, in violation of MRPC 8.4(b); engaged in conduct that exposes the legal profession to obloquy, contempt, censure, or reproach, in violation of MCR 9.104(2); engaged in conduct contrary to justice, ethics, honesty, or good morals, in violation of MCR 9.104(3); engaged in conduct that violates the standards or rules of professional conduct adopted by the Supreme Court, in violation of MCR 9.104(4); and engaged in conduct that violated a criminal law of a state or of the United States, in violation of MCR 9.104(5).

In accordance with the stipulation of the parties, the hearing panel ordered that respondent be disbarred from the practice of law in Michigan, effective March 29, 2023.¹ Total costs were assessed in the amount of \$1,347.76.

¹ Restitution was not included in the parties' stipulation, and thereafter the hearing panel's order, because a financial settlement was reached in an underlying civil suit filed against respondent in the U.S. District Court for the Eastern District of Michigan to the satisfaction of respondent's former client, her counsel, respondent and his counsel in the civil action.