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NOTICE OF SUSPENSION
(By Consent)

Case Nos. 15-90-AI; 16-22-JC

Notice Issued: August 10, 2016

Paul J. M. Waltner, P 48520, Ypsilanti, Michigan, by the Attorney Discipline Board Washtenaw County Hearing Panel #4.

1. Suspension - 2 Years 11 Months
2. Effective August 13, 2015¹

Respondent was convicted in the U.S. District Court for the Eastern District of Michigan for the felony of subscribing to a false tax return, in violation of 26 USC 7206(1). In accordance with MCR 9.120(B)(1), respondent's license to practice law in Michigan was automatically suspended effective August 13, 2015, the date of respondent's felony conviction.

On March 3, 2016, the Grievance Administrator filed a notice of judgment of conviction. The respondent and the Grievance Administrator filed a stipulation for a consent order of discipline, in accordance with MCR 9.115(F)(5), which was approved by the Attorney Grievance Commission and accepted by the hearing panel. Based on respondent's conviction and respondent's admission in the stipulation of the parties, the panel found that respondent had engaged in conduct that violated the criminal laws 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's license to practice law in Michigan be suspended for 2 years and 11 months, effective August 13, 2015, the date of respondent's automatic interim suspension (as stipulated by the parties). Total costs were assessed in the amount of \$916.38.


Mark A. Armitage

Dated: August 10, 2016

¹ Respondent has been continuously suspended from the practice of law in Michigan since August 13, 2015. Please see Notice of Automatic Interim Suspension issued November 20, 2015.