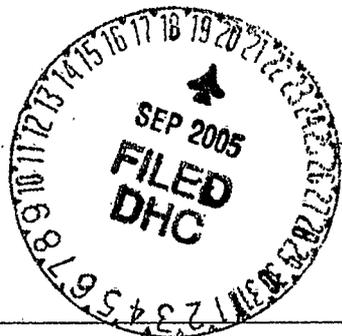


NORTH CAROLINA
WAKE COUNTY



BEFORE THE
DISCIPLINARY HEARING COMMISSION
OF THE
NORTH CAROLINA STATE BAR
05 DHC 18

THE NORTH CAROLINA STATE BAR,)	
Plaintiff)	CONSENT
)	FINDINGS OF FACT,
v.)	CONCLUSIONS OF LAW
)	AND ORDER OF DISCIPLINE
R. MICHAEL BRUCE, Attorney,)	
Defendant)	

This matter comes before a hearing committee of the Disciplinary Hearing Commission composed of W. Steven Allen, Sr., Chair, Sharon B. Alexander, and Johnny A. Freeman upon the consent of the parties as to the findings, conclusions and discipline to be imposed. A. Root Edmonson represents the North Carolina State Bar and Warren Sparrow represents the Defendant. Based upon the consent of the parties, the hearing committee makes the following:

FINDINGS OF FACT

1. The Plaintiff, the North Carolina State Bar, is a body duly organized under the laws of North Carolina and is the proper party to bring this proceeding under the authority granted it in Chapter 84 of the General Statutes of North Carolina, and the rules and regulations of the North Carolina State Bar promulgated thereunder.
2. The Defendant, R. Michael Bruce ("Bruce"), was admitted to the North Carolina State Bar on August 15, 1969, and is, and was at all times referred to herein, an attorney at law licensed to practice in North Carolina, subject to the rules, regulations and Rules of Professional Conduct of the North Carolina State Bar and the laws of the State of North Carolina.
3. During all or a portion of the relevant periods referred to herein, Bruce was actively engaged in the private practice of law in the town of Danbury, Stokes County, North Carolina.
4. During calendar years 1999, 2000, 2001 and 2002, Bruce received sufficient income to require Bruce to file federal and state income tax returns.
5. For each of these tax years, Bruce knew the deadlines for the filing of his federal and state income tax returns and payment of any tax liability.

6. Bruce failed to file his individual federal income tax returns for tax years 1999, 2000, 2001 and 2002 at the time or times required by law.

7. Bruce failed to pay his individual federal income tax liability due for tax year 2002 at the time required by law.

8. Bruce failed to file his individual state income tax returns for tax years 1999, 2000, 2001 and 2002 at the time or times required by law.

9. Bruce failed to pay his individual state income tax liability due for tax year 2002 at the time required by law.

10. Bruce's failure to file the required federal and state income tax returns on a timely basis for each tax year 1999, 2000, 2001 and 2002 was willful. Bruce's failure to timely pay his federal and state tax liability for tax year 2002 was willful.

11. Willful failure to file or pay a federal tax when due is a misdemeanor under 26 USC § 7203. Willful failure to file or pay a state income tax when due is a Class 1 misdemeanor under N.C. Gen. Stat. § 105-236(9).

12. Bruce did not owe federal or state taxes for the years 1999 – 2001, but was entitled to refunds for those years.

13. Bruce has not been criminally prosecuted for his failure to file state and federal income tax returns and has now filed all returns.

BASED UPON the foregoing Findings of Fact, the hearing committee makes the following:

CONCLUSIONS OF LAW

1. All parties are properly before the hearing committee of the Disciplinary Hearing Commission and the hearing committee has jurisdiction over Bruce and the subject matter.

2. Bruce's conduct, as set out above, constitutes grounds for discipline pursuant to N.C. Gen. Stat. § 84-28(a) & (b)(2) in that Bruce violated the Revised Rules of Professional Conduct as follows:

- (a) By failing to timely file the required federal income tax returns or timely make any required federal income tax payments due, Defendant committed criminal acts that reflect adversely on his honesty, trustworthiness, or fitness as a lawyer in violation of Rule 8.4(b) and engaged in conduct involving dishonesty, fraud, deceit, or misrepresentation in violation of Rule 8.4(c); and

- (b) By failing to timely file the required state income tax returns or timely make the required state income tax payments, Defendant committed criminal acts that reflect adversely on his honesty, trustworthiness, or fitness as a lawyer in violation of Rule 8.4(b) and engaged in conduct involving dishonesty, fraud, deceit, or misrepresentation in violation of Rule 8.4(c).

BASED UPON the foregoing Findings of Fact, the Conclusions of Law, and the consent of counsel, the hearing committee hereby makes the following:

FINDINGS AND CONCLUSIONS REGARDING DISCIPLINE

1. Bruce's misconduct is aggravated by the following factors:
 - (a) Multiple violations; and
 - (b) Substantial experience in the practice of law.
2. Bruce's misconduct is mitigated by the following factor:
 - (a) Absence of a dishonest or selfish motive;
 - (b) Cooperative attitude toward the disciplinary proceedings;
 - (c) Good character and reputation;
 - (d) No prior discipline; and
 - (e) Remorse.
3. The mitigating factors outweigh the aggravating factors.
4. Willful violations of criminal laws by an attorney causes substantial harm to the profession, especially those members of the profession who have a professional responsibility to advise members of the public to follow those laws.
5. Bruce's conduct is serious enough to warrant more than a Censure, but does not warrant an active suspension of his license.

BASED UPON the foregoing Findings of Fact Regarding Discipline and the consent of the parties, the hearing committee hereby enters the following:

ORDER OF DISCIPLINE

1. The license of the defendant, R. Michael Bruce, is hereby suspended for a period of two years.

2. The two-year suspension of Bruce's license is stayed for a period of three years on the following conditions:

(a) Bruce shall not violate any local, state or federal laws during the period of stayed suspension;

(b) Bruce shall not violate any provisions of the Revised Rules of Professional Conduct during the period of stayed suspension;

(c) Bruce shall timely pay all taxes, fines, penalties and estimated taxes during the stay period and shall timely file all state and federal income tax returns, and attachments and schedules thereto;

3. If the stay of the suspension of Bruce's law license is lifted, the DHC may enter an order providing for the imposition of such conditions as it deems necessary for reinstatement of Bruce's law license at the end of the suspension period.

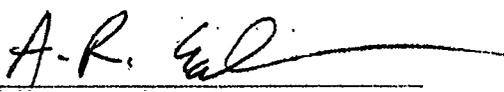
4. Bruce is taxed with the costs of this action as assessed by the Secretary and shall pay those costs within 90 days of service of notice of those costs.

Signed by the chair with the consent of the other hearing committee members, this the 17th day of Sept 2005.



W. Steven Allen, Sr., Chair
Hearing Committee

CONSENTED TO:



A. Root Edmonson
Deputy Counsel



Warren Sparrow
Counsel for R. Michael Bruce