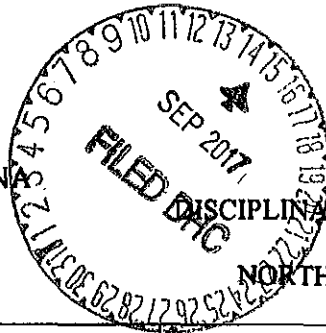


STATE OF NORTH CAROLINA  
WAKE COUNTY



BEFORE THE  
DISCIPLINARY HEARING COMMISSION  
OF THE  
NORTH CAROLINA STATE BAR  
17 DHC 10

THE NORTH CAROLINA STATE BAR,

Plaintiff

v.

EDNA RUFFIN WALKER, Attorney,

Defendant

ORDER OF  
DISBARMENT

This matter came before the undersigned Chair of The Disciplinary Hearing Commission pursuant to 27 N.C.A.C. 1B §.0121(d) upon an affidavit of surrender of license executed by Edna Ruffin Walker on September 11, 2017 and filed in the offices of the North Carolina State Bar on September 13, 2017.

Based upon the pleadings and the record, the undersigned makes the following:

#### FINDINGS OF FACT

1. Plaintiff, the North Carolina State Bar (hereafter "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. Defendant, Edna Ruffin Walker, was licensed to practice law in North Carolina in 1996, and during all relevant periods herein she was an Attorney at Law 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. On April 18, 2017, the North Carolina State Bar filed a formal complaint against Defendant alleging that she willfully failed to timely file federal and state income tax returns for the years 2008 and 2012 through 2014, failed to pay federal and state income taxes due for the years 2008 through 2014, willfully failed to report FUTA and taxes withheld on behalf of her employees, failed to pay the federal FUTA taxes owed to the IRS, failed to pay over to the IRS the funds withheld from the paychecks of her employees as required by 26 U.S.C. §7202 and engaged in technical violations of the trust accounting Rules, thereby violating the Rules of Professional Conduct.
4. This conduct as set forth in the complaint constitutes violations of Rule 8.4(b) and (c), Rule 1.15-2(a), (g) and (q), and Rule 1.15-3(e) of the Rules of Professional Conduct and as such constitutes grounds for discipline pursuant to N.C. Gen. Stat. § 84-28(b)(2).

5. Defendant has indicated her consent to disbarment by filing an affidavit of surrender with the Disciplinary Hearing Commission. The affidavit meets all requirements set forth in 27 N.C.A.C. 1B §.0121(a)(1)-(4) and (d).

Based upon the foregoing Findings of Fact, the undersigned makes the following

#### CONCLUSIONS OF LAW

1. 27 N.C.A.C. 1B §.0108(a) provides that the Chair of the Disciplinary Hearing Commission has the power and duty to enter orders disbarring members by consent.

2. 27 N.C.A.C. 1B § .0121(d) provides that the Chair of the DHC will accept the surrender and issue an order of disbarment upon determination that an affidavit of surrender filed pursuant to this subsection meets the requirements set out in 27 N.C.A.C. 1B § .0121(a)(1), (2), (3), (4).

3. Defendant's affidavit meets all requirements set forth in 27 N.C.A.C. 1B §.0121(a)(1)-(4) and (d) and the facts upon which the affidavit is predicated warrant Defendant's disbarment.

Based upon the foregoing Findings of Fact and Conclusions of Law, the undersigned Chair of the Disciplinary Hearing Commission enters the following

#### ORDER

1. The surrender of the license of Edna Ruffin Walker is hereby accepted.

2. Edna Ruffin Walker is DISBARRED from the practice of law in North Carolina effective upon the entry of this order with the Secretary of the North Carolina State Bar.

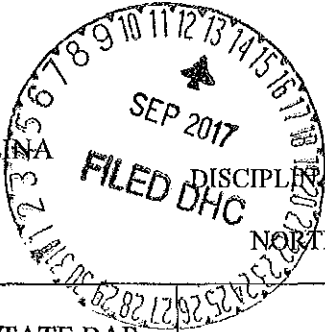
3. Edna Ruffin Walker shall comply with the provisions of 27 N.C.A.C. 1B § .0121(c) and § .0128 of the State Bar Discipline and Disability Rules and shall surrender her license and permanent membership card to the Secretary of the North Carolina State Bar along with the affidavit required by 27 N.C.A.C. 1B § .0128 of the State Bar Discipline and Disability Rules.

4. The costs and administrative fees of this action are taxed against Defendant.

This the 15<sup>th</sup> day of September, 2017.



Fred M. Morelock, Chair  
Disciplinary Hearing Commission



STATE OF NORTH CAROLINA  
WAKE COUNTY

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OF THE  
NORTH CAROLINA STATE BAR  
17 DHC 10

THE NORTH CAROLINA STATE BAR,  
Plaintiff

v.

EDNA RUFFIN WALKER, Attorney,  
Defendant

AFFIDAVIT OF SURRENDER  
OF LAW LICENSE

Edna Ruffin Walker, first being duly sworn, deposes and says as follows:

1. I desire to resign and hereby tender my license to practice law in North Carolina.
2. My resignation is freely and voluntarily rendered. It is not the result of coercion or duress. I am fully aware of the implications of submitting my resignation.
3. I am aware that there is pending a complaint against me before the Disciplinary Hearing Commission alleging that I 1) willfully failed to timely file federal and state income tax returns for the years 2008 and 2012 through 2014, 2) willfully failed to pay federal and state income taxes due for the years 2008 through 2014, 3) willfully failed to report FUTA and taxes withheld on behalf of my employees, 4) willfully failed to pay the federal FUTA taxes owed to the IRS, 5) willfully failed to pay over to the IRS the funds withheld from the paychecks of my employees as required by 26 U.S.C. §7202, and 6) engaged in technical violations of the trust accounting Rules.
4. I acknowledge that the material facts upon which the pending complaint is predicated are true.
5. I am submitting my resignation because I know that I could not successfully defend against the pending disciplinary charges.

This the 11 day of September, 2017.

Edna Ruffin Walker  
Edna Ruffin Walker

I, Allyson S. Shroyer, Notary Public of the County of Rutherford, State of North Carolina, certify that Edna Ruffin Walker personally appeared before me this day, was sworn, attested that the foregoing Affidavit is true and accurate of her own personal knowledge, and executed the foregoing Affidavit.

This the 11<sup>th</sup> day of September, 2017.

Allyson S. Shroyer  
Notary Public My Commission Expires: 8/28/18

