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NORTH CAROLINA WAKE COUNTY	E OLEO	) 29/ISCIPLIN	OF THE	E COMMISSION ATE BAR
THE NORTH CAROLII Plaint:	NA STATE BAR, iff	) ),-/	ENT ORDER OF	

J. HOWARD BUNN, Jr. ATTORNEY Defendant

vs.

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THIS MATTER, coming before the undersigned Hearing Committee of the Disciplinary Hearing Commission pursuant to 27 N.C. Admin. Code, Chapter 1, Subchapter D, Section .0214(h) of the Discipline & Disbarment Procedures of the N.C. State Bar; and it appearing that both parties have agreed to waive formal hearing in this matter and it further appearing that both parties stipulate and agree to the following Findings of Fact and Conclusions of Law recited in this Consent Order and to the discipline imposed, the Hearing Committee therefore enters the following

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## 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, J. Howard Bunn, Jr., was admitted to the North Carolina State Bar in 1963, 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. Bunn lived in the State of Illinois from 1978 to 1993, and did not practice law during that time.

4. Bunn did not timely file State of Illinois or federal income tax returns for the years 1987 - 1992, with the exception of his 1990 federal return.

5. Bunn has resolved all differences with the Internal Revenue Service and is currently making installment payments under an agreement with the State of Illinois Department of Revenue for past due taxes, penalties and interest.

6. Neither the Internal Revenue Service nor the State of

Illinois has filed or pursued criminal charges against Bunn.

7. Bunn acknowledges that his failure to file timely state and local income tax returns constituted a violation of the Rules of Professional Conduct.

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Based upon the foregoing Findings of Fact and the consent of the parties, the Hearing Committee hereby makes the following

Conclusions of Law

1. By failing to file timely state and federal income tax returns for the years 1987 - 1992, with the exception of the 1990 federal return, Bunn committed violations of Rules 1.2(b) and 1.2(c) of the Rules of Professional Conduct.

Based upon the Findings of Fact and Conclusions of Law and the consent of the parties, the hearing committee hereby makes the following additional:

Findings Relating to Discipline

1. Defendant has not engaged in the practice of law since April 1970.

2. The Defendant's misconduct is mitigated by the following factors:

- a. The Defendant has demonstrated remorse.
- b. The Defendant has cooperated fully with the North Carolina State Bar throughout the investigation of this matter and has candidly admitted his failure to file timely income tax returns.
- c. During the time when Defendant failed to file income tax returns, Defendant was undergoing severe financial problems as well as the dissolution of his marriage and suffered from various health problems.
- d. Defendant enjoys a good reputation for honesty and integrity and he has performed valuable services to the public in the State of North Carolina as Chair of the North Carolina Industrial Commission.
- e. The Defendant has filed all federal and state tax returns for the years 1993 to the present on a timely basis.
- f. The Defendant has been licensed to practice law since 1963 and other than the matters which led to the instant proceeding, has never been the subject of a grievance or complaint to the N.C. State Bar.

3.

The Defendant's conduct is aggravated by the following factor:

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a. The Defendant engaged in multiple violations of the Rules of Professional Conduct in that he failed to file timely returns over a period of five years.

Based upon the Findings of Fact and Conclusions of Law and the consent of the parties, the hearing committee hereby makes the following:

## Order of Discipline

1. J. Howard Bunn, Jr. shall be suspended from the practice of law in North Carolina for six months, effective Sept. 1, 1994.

2. J. Howard Bunn, Jr. shall pay all the costs of this proceeding by March 1, 1996.

3. J. Howard Bunn, Jr. shall comply with all laws of the state of North Carolina and of the United States and with all provisions of the Rules of Professional Conduct.

4. J. Howard Bunn, Jr. shall continue to make timely payments which have been or will hereafter be required by the State of Illinois.

This the 20 day of June, 1995. Richard Att

Chairman, Disciplinary Hearing Committee

Seen and consented to:

Defendant Bunn

H. Mon Will William Moss, Defendant's Attorney

Carolin Bakewell, Plaintiff's Attorney