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NORTH CAROLINA
COUNTY OF WAKE

BEFORE THE COUNCIL OF THE NORTH CAROLINA STATE BAR 81 BCS 4

| IN THE MATTER OF THE TENDER |) | | | | | - |
|-----------------------------|---|---|-------|----|-----|---------------------------------------|
| OF SURRENDER OF LICENSE OF |) | F | | | | · · · · · · · · · · · · · · · · · · · |
| |) | • | ORDER | OF | THE | COUNCIL |
| RICHARD P. MCNEELY |) | • | | | | |

This matter coming on to be heard and being heard by the Council of the North Carolina State Bar pursuant to Rule 17 of Article IX of the Rules and Regulations of the North Carolina State Bar on April 16, 1982, upon the tender of surrender of license of Richard P. McNeely with A. Root Edmonson representing the North Carolina State Bar and David R. Badger representing Richard P. McNeely; and

It appearing that on December 17, 1981, Richard P. McNeely filed an affidavit pursuant to Rule 17 (1) upon which the Council of the North Carolina State Bar bases its findings of fact and conclusions of law as follows:

FINDINGS OF FACT

- 1. On December 3, 1981, Richard P. McNeely pleaded no contest to a violation of Title 26, Section 7203 of the United States Code and was convicted of willful failure to file a federal income tax return for the tax year 1977.
- 2. For reasons not constituting a legal defense to the above mentioned misdemeanor charge, Richard P. McNeely did willfully fail to file an income tax return with the Internal Revenue Service for the tax year 1977.
- 3. Since the date of his conviction, Richard P. McNeely has not engaged in the practice of law except to assist in the orderly transfer of responsibilities for his files to other attorneys.

CONCLUSIONS OF LAW

- 1. The crime for which Richard P. McNeely was convicted upon a plea of no contest is a "serious crime" as defined by Rule 3 (30) of Article IX.
- 2. The affidavit filed by Richard P. McNeely meets the requirements of Rule 17 of Article IX and his tender of surrender of license should be accepted.

NOW, THEREFORE, IT IS HEREBY ORDERED that:

A. The tender of surrender of license of Richard P. McNeely be accepted.

- B. Richard P. McNeely is hereby suspended from the practice of law for a period of six (6) months from December 17, 1981, the date of his tender of surrender of license.
- C. Reinstatement of the license of Richard P. McNeely shall be automatic upon compliance with the period of suspension.
 - D. The costs of this action be taxed against Richard P. McNeely.

By Order of the Council of the North Carolina State Bar this the 16th day of April, 1982.

John Wishart Campbell

President

The North Carolina State Bar