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STATE BAR COURT
CLERK'S OFFICE
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THE STATE BAR OF CALIFORNIA
OFFICE OF THE CHIEF TRIAL COUNSEL
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Telephone: (213) 765-1235

IN THE STATE BAR COURT OF THE STATE BAR OF CALIFORNIA

IN THE MATTER OF THE CONVICTION OF: MATTHEW GALE KRANE, No. 94051 A Member of the State Bar) Case No. 09-C-12880)) Transmittal of Records of Conviction of Attorney (Bus. & Prof.) Code §§ 6101-6102; Cal. Rules of Court, rule 9.5 et seq.))) <input checked="" type="checkbox"/> Felony;) <input checked="" type="checkbox"/> Crime(s) involved moral turpitude;) <input type="checkbox"/> Probable cause to believe the crime(s) involved moral) turpitude;) <input type="checkbox"/> Crime(s) which may or may not involve moral turpitude or) other misconduct warranting discipline;) <input type="checkbox"/> Transmittal of Notice of Finality of Conviction.
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To the CLERK OF THE STATE BAR COURT:

1. Transmittal of records.

- A. Pursuant to the provisions of Business and Professions Code sections 6101-6102 and California Rules of Court, rule 9.5 et seq., the Office of the Chief Trial Counsel transmits a certified copy of the record of convictions of the following member of the State Bar for such consideration and action as the Court deems appropriate:
- B. Notice of Appeal
- C. Evidence of Finality of Conviction (Notice of Lack of Appeal)
- D. Other

Name of Member: Matthew Gale Krane

Date member admitted to practice law in California: December 16, 1980

Member's Address of Record: 1451 N. Kings Road
Los Angeles, CA 90069

2. Date and court of conviction; offense(s).

The record of conviction reflects that the above-named member of the State Bar was convicted as follows:



Date of entry of conviction: December 10, 2009

Convicting court: United States District Court, Western District of Washington

Case number(s): 08CR00296

Crime(s) of which convicted and classification(s): Violation of Title 26 United States Code § 7201 (Tax Evasion), one count, a felony which this Court has classified as a crime for which probable cause exists to believe that it involves moral turpitude as in *In re Hallinan* (1954) 43 Cal.2d 243, but which the State Bar believes involves moral turpitude per se pursuant to *Elwert v. United States* (9th Cir. 1956) 231 F.2d 928, 932-933 [ruling that federal tax evasion conviction requires proof of specific intent to defraud the United States], *Tsueng Chu v. United States* (9th Cir. 1957) 247 F.2d 929, 936, cert. denied, 355 U.S. 892 [declining to follow *Hallinan* and finding that tax evasion involved moral turpitude and required specific intent to defraud the government], *Carty v. Ashcroft* (9th Cir. 2005) 395 F.3d 1081, 1085 [noting that the *Hallinan* Court noted that tax evasion did not constitute moral turpitude for immigration purposes, which was true then, but which is no longer true in the Ninth Circuit], *Kirby v. Alcoholic Beverage Control Appeals Board* (1969) 270 Cal.App.2d 535 [finding tax evasion involves moral turpitude], and *Windham v. Board of Medical Quality Assurance* (1980) 104 Cal.App.3d 461, 469 [finding that a doctor's conviction for tax evasion under 26 United States Code § 7201 necessarily involved moral turpitude].

3. Compliance with Rule 9.20. (Applicable only if checked.)

We bring to the Court's attention that, should the Court enter an order of interim suspension herein, the Court may wish to require the above-named member to comply with the provisions of rule 9.20, California Rules of Court, paragraph (a), within 30 days of the effective date of any such order; and to file the affidavit with the Clerk of the State Bar Court provided for in paragraph (c) of rule 9.20 within 40 days of the effective date of said order, showing the member's compliance with the provisions of rule 9.20.

4. Other information to assist the State Bar Court

Sentencing in this matter is scheduled for December 3, 2010. Once the conviction is final, the State Bar intends to file a request for summary disbarment.

DOCUMENTS TRANSMITTED:

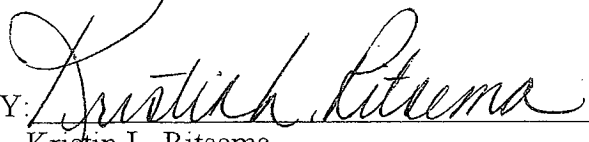
Certified copy of Superseding Information filed on 11/25/09

Certified copy of Plea Agreement filed on 12/10/09

Certified copy of Acceptance of Plea of Guilty, Adjudication of Guilt, and Notice of Sentencing filed on 12/10/09

Certified copy of Docket

THE STATE BAR OF CALIFORNIA
OFFICE OF THE CHIEF TRIAL COUNSEL

BY: 
Kristin L. Ritsema
Supervising Trial Counsel

DATED: February 19, 2010

DECLARATION OF SERVICE BY REGULAR MAIL

CASE NUMBER: 09-C-12880

I, the undersigned, over the age of eighteen (18) years, whose business address and place of employment is the State Bar of California, 1149 South Hill Street, Los Angeles, California 90015, declare that I am not a party to the within action; that I am readily familiar with the State Bar of California's practice for collection and processing of correspondence for mailing with the United States Postal Service; that in the ordinary course of the State Bar of California's practice, correspondence collected and processed by the State Bar of California would be deposited with the United States Postal Service that same day; that I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date on the envelope or package is more than one day after date of deposit for mailing contained in the affidavit; and that in accordance with the practice of the State Bar of California for collection and processing of mail, I deposited or placed for collection and mailing in the City and County of Los Angeles, on the date shown below, a true copy of the within

Transmittal of Records of Conviction of Attorney

Certified copy of Superseding Information filed on 11/25/09

Certified copy of Plea Agreement filed on 12/10/09

Certified copy of Acceptance of Plea of Guilty, Adjudication of Guilt, and Notice of Sentencing filed on 12/10/09

Certified copy of Docket

in sealed envelopes placed for collection and mailing as regular mail, at Los Angeles, on the date shown below, addressed to:

**Matthew Gale Krane
1451 N. Kings Rd.
Los Angeles, CA 90069**

Courtesy copies to:

**Peter K. Mair
710 Cherry Street
Seattle, WA 98104**

**Robert E. Barnes
Robert G. Bernhoff
207 E. Buffalo St., Suite 600
Milwaukee, WI 53202**

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed at Los Angeles, California on the date shown below.

Signed: _____

Mary Ellen Hayes

Date: _____

2-22-10