

**FILED**

OCT 17 2011

STATE BAR COURT  
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**STATE BAR COURT OF CALIFORNIA**

**REVIEW DEPARTMENT - IN BANK**

In the Matter of	)	Case No. 11-C-11553
	)	
MICHELLE RENEE WALKER,	)	RECOMMENDATION OF SUMMARY
	)	DISBARMENT
A Member of the State Bar, No. 167375.	)	
_____	)	

On September 14, 2011 the State Bar filed a request for recommendation of summary disbarment based on Michelle Renee Walker's felony conviction. Walker did not file a response. We grant the request and recommend that Walker be summarily disbarred.

On March 7, 2011 the United States District Court for the Central District of California entered Walker's guilty plea to one felony count of violating Title 26 United States Code section 7212(a) (corrupt endeavor to obstruct the due administration of internal revenue laws). As a result of her conviction, we issued an order placing Walker on interim suspension effective June 17, 2011. On September 14, 2011, the State Bar transmitted evidence that Walker's conviction is final.

After the judgment of conviction becomes final, "the Supreme Court shall summarily disbar the attorney if the offense is a felony . . . and an element of the offense is the specific intent to deceive, defraud, steal, or make or suborn a false statement, or involved moral turpitude." (Bus. & Prof. Code, § 6102, subd. (c).) The record of conviction establishes that Walker's violation meets the criteria for summary disbarment. First, her offense is a felony.



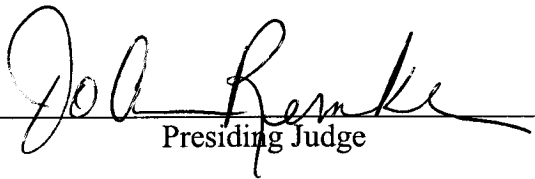
(Bus. & Prof. Code, § 6102, subd. (d).) Second, the offense inherently involves moral turpitude. (Bus. & Prof. Code, § 6102, subd. (c).)

Walker was convicted of “corruptly endeavor[ing] to obstruct and impede the due administration of the federal income tax laws.” A violation of section 7212(a) requires proof of the following elements: “(1) corruption, force, or threat of force, and (2) an attempt to obstruct the administration of the [Internal Revenue Service].” (*United States v. Hanson* (9<sup>th</sup> Cir. 1993) 2 F.3d 942, 946.) “Corruption” under this statute requires an act to be “performed with the intention to secure an unlawful benefit for oneself or for another . . . [and m]ere evidence of an improper motive or bad or evil purpose is insufficient to prove corruption.” (*Id.* at pp. 946-947.) This conduct amounts to the obstruction of justice. (*United States v. Van Krieken* (9<sup>th</sup> Cir. 1994) 39 F.3d 227, 231.) Crimes involving the obstruction of justice involve moral turpitude per se. (*In re Craig* (1938) 12 Cal.2d 93, 97 [“conspiring to corruptly influence, obstruct, impede, hinder and embarrass the due administration of justice . . . falls easily within the definition of ‘moral turpitude.’”].)

When an attorney’s conviction meets the requirements of Business and Professions Code section 6102, subdivision (c), “the attorney is not entitled to a State Bar Court hearing to determine whether lesser discipline is called for.” (*In re Paguirigan* (2001) 25 Cal.4th 1, 7.) Disbarment is mandatory. (*Id.* at p. 9.)

We therefore recommend that Michelle Renee Walker, State Bar number 167375, be disbarred from the practice of law in this state. We also recommend that Walker be ordered to comply with rule 9.20 of the California Rules of Court and to perform the acts specified in subdivisions (a) and (c) of that rule within 30 and 40 days, respectively, after the effective date of the Supreme Court’s order. Finally, we recommend that the costs be awarded to the State Bar in accordance with section 6086.10 of the Business and Professions Code and that such costs be

enforceable both as provided in Business and Professions Code section 6140.7 and as a money judgment.

  
Presiding Judge

**CERTIFICATE OF SERVICE**

[Rules Proc. of State Bar; Rule 5.27(B); Code Civ. Proc., § 1013a(4)]

I am a Case Administrator of the State Bar Court. I am over the age of eighteen and not a party to the within proceeding. Pursuant to standard court practice, in the City and County of Los Angeles, on October 17, 2011, I deposited a true copy of the following document(s):

**ORDER FILED OCTOBER 17, 2011**

in a sealed envelope for collection and mailing on that date as follows:

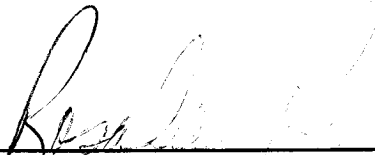
[X] by first-class mail, with postage thereon fully prepaid, through the United States Postal Service at Los Angeles, California, addressed as follows:

**MICHELLE R. WALKER  
8915 GIBSON ST  
LOS ANGELES, CA 90034**

[X] by interoffice mail through a facility regularly maintained by the State Bar of California addressed as follows:

**MURRAY B. GREENBERG, Enforcement, Los Angeles**

I hereby certify that the foregoing is true and correct. Executed in Los Angeles, California, on October 17, 2011.

  
\_\_\_\_\_  
**Rosalie Ruiz**  
Case Administrator  
State Bar Court