The Presiding Disciplinary Judge approved a Conditional Admission of Misconduct submitted by the parties and suspended Respondent Gary L. Marsh (Attorney Registration No. 34621) from the practice of law for a period of three years, effective April 17, 2006. Respondent agreed to reimburse his former clients and/or the client protection fund as a condition of his reinstatement. Respondent negligently converted client funds when he failed to place retainers into a trust account and subsequently failed to return the unearned portions of these retainers to his clients upon the termination of his representation. Respondent also neglected several client matters and failed to properly communicate with his clients. Respondent’s misconduct constituted grounds for the imposition of discipline pursuant to C.R.C.P. 251.5 and violated Colo. RPC 1.3, 1.4, 1.5(f), 1.15(a), and 1.16 (d). Despite Respondent’s serious misconduct, the PDJ found significant mitigating factors in approving the sanction set forth above.