

# ATTORNEY GRIEVANCE COMMISSION OF MARYLAND



## 46th Annual Report

July 1, 2020 thru June 30, 2021

### Our Mission

The Attorney Grievance Commission of Maryland is dedicated to protecting the public and maintaining the integrity of the legal profession. The Commission, through the Office of Bar Counsel, seeks to encourage and promote the ethical practice of law and the highest standards of professionalism by members of the Bar. In carrying out their functions of evaluating complaints and enforcing ethical standards for lawyers, the Commission and Bar Counsel strive for fairness and equity.

**200 Harry S Truman Parkway, Suite 300  
Annapolis, Maryland 21401  
410-514-7051**

**TABLE OF CONTENTS**

Attorney Grievance Commission.....1

Disciplinary Summaries.....2

Targeted Mail Solicitations.....19

Attorney Trust Account Overdrafts.....19

Conservatorships.....20

Peer Review Committee.....22

Conditional Diversion Agreements.....23

Activities of Professional Staff.....24

The Commission.....26

Professional Staff.....27

**SUPPLEMENTAL REPORTS**

10 Year Comparison Chart.....28

Reasons for Disciplinary Action.....29

Overview of Cases Received and Cases Docketed.....30

Docketed Cases by Law Practice Category.....31

Docketed Cases by Locale.....32

Docketed Cases by Primary Rules of Professional Conduct Violated.....33

Dispositions of Docketed Complaints.....34

Disciplinary Action (by Attorney).....35

Audited Financial Statements.....36

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**46th Annual Report (Fiscal Year 2021)**  
**July 1, 2020 through June 30, 2021**

At the conclusion of fiscal year 2021, Mayda Colon Tsaknis, Esquire retired as a member of the Attorney Grievance Commission. Ms. Tsaknis was first appointed to the Commission by the Court of Appeals in 1998. On June 10, 2021, the Court of Appeals of Maryland appointed Pilar C. Nichols, Esquire, to the Commission to fill the vacancy left by Ms. Tsaknis's retirement. Also at the conclusion of fiscal year 2021, Raymond A. Hein, Deputy Bar Counsel, left the office following 28 years of service. Mr. Hein joined the office in 1993 as an Assistant Bar Counsel and was promoted to Deputy Bar Counsel by then-Bar Counsel Glenn M. Grossman in 2010. The Commission recognizes Ms. Tsaknis's and Mr. Hein's dedication, professionalism, and outstanding service to the organization.

The Office of Bar Counsel welcomed Assistant Bar Counsel Clara H. Salzberg, Staff Attorney Kelly A. Robier, Financial Specialist Sandy E. Martinez, and Investigator Bill Lynn.

The number of licensed attorneys in Maryland increased slightly from 41,177 to 41,611. This year, the Office of Bar Counsel opened 1,433 files, continuing the five-year decrease. Bar Counsel docketed 196 matters for further investigation, including complaints received, reinstatement petitions, attorney trust account overdraft notifications, and applications to resign from the bar. The number of sanctioned attorneys, 81, increased from FY 2020 when 76 received sanctions. The number of sanctioned attorneys is slightly lower than the ten-year average for all sanctions: approximately 84 per year. The number of reprimands, 28, is consistent with the ten-year average. Disbarments, numbering 21, were lower than the ten-year average of 31 and suspensions, 32, were higher than the ten-year average of 25.

The largest percentage of complaints docketed continues to involve attorneys located in Montgomery County (19%). Montgomery County is followed by Baltimore City (17%), Prince George's and Baltimore Counties (15%), and out of state attorneys (8%). The practice areas at issue with the most docketed complaints were civil litigation (13%), family law (12%), and criminal defense (10%). The largest category of conduct complained about included some combination of competence, diligence and communication failures, representing 32% of all docketed complaints.

One of the most important functions of the office is to establish and pursue conservatorships of the client files and accounts of deceased, disbarred and disappeared lawyers. This year, ten (10) new conservatorships were established, consistent with FY 2020 when eleven (11) new conservatorships were established. Five (5) conservatorships were closed in FY 2021 and forty (40) remained open at the end of the fiscal year.

As in previous years, the staff of the Office of Bar Counsel and the Executive Secretary were involved in educational programs presented to lawyers, law students and judges in an effort to alert participants to their ethical and professional obligations. Additionally, staff members wrote articles published in a variety of publications.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**DISCIPLINARY SUMMARIES**  
**Fiscal Year 2021**

ACKERMAN, Debra Lee – Suspension by Consent for sixty days on January 4, 2021, effective March 8, 2021, for knowingly making false statements to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent made numerous misrepresentations to Bar Counsel.

ADAMS, George R. – Indefinite Suspension by Consent on September 17, 2020, for failing to represent multiple immigration clients competently and diligently, failing to adequately communicate with his clients, failing to take steps to protect his clients’ interests upon termination of his representation, failing to properly supervise a non-attorney assistant, knowingly making false statements to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. The Respondent, who was not admitted to the Maryland Bar, failed to keep his clients informed concerning the status of their immigration applications, failed to supervise non-attorney staff members in their dealings with his clients, and failed to properly withdraw from representation upon his retirement. Respondent then approved and submitted letters providing misinformation to Bar Counsel during its investigation.

AKIN-DEKO, Oladipo Akinwunmi – Indefinite Suspension on September 24, 2020, for failing to represent his client competently and diligently, knowingly failing to respond to Bar Counsel, and engaging in conduct that is prejudicial to the administration of justice. Respondent failed to appear for a motions hearing in a matter before the United States District Court for the District of Maryland, failed to respond to multiple orders to show cause, and failed to respond in any manner to disciplinary authorities.

AKPAN, Zionne – Indefinite Suspension by Consent on May 11, 2021, effective July 10, 2021, for failing to safekeep funds in an attorney trust account, engaging in conduct that is prejudicial to the administration of justice, failing to comply with attorney trust account record-keeping requirements, and making cash withdrawals from her attorney trust account. Over a two-year period, Respondent regularly deposited personal funds into her trust account, made numerous cash withdrawals from the account, and failed to maintain client matter records.

ARMSTRONG, Darryl Russel – Disbarred on November 20, 2020, effective immediately, for failing to represent his clients competently and diligently, failing to abide by the scope of the representation, failing to adequately communicate with his clients, collecting unreasonable fees, failing to safekeep funds in an attorney trust account, failing to obtain his client’s informed consent, confirmed in writing, to hold the funds outside of trust, failing to promptly remove earned fees from his attorney trust account, failing to take steps to protect his clients’ interests upon termination of his representation, failing to maintain fairness to opposing parties and counsel, knowingly making a false statement of material fact or law to a third person, knowingly failing to respond to Bar Counsel, committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, engaging in conduct that is prejudicial to the administration of justice, and

using trust money for purposes other than the purpose for which the money is entrusted. Respondent failed to take necessary and fundamental steps in cases, failed to respond to discovery, failed to appear at pre-trial conferences and hearings on behalf of clients, appeared at proceedings unprepared, abandoned representation of clients, failed to sufficiently and timely communicate with clients, failed to remit funds from clients' settlements to pay outstanding medical bills, failed to deposit and maintain client and third-party funds in an attorney trust account, failed to consult with clients or provide updates, charged fees and provided little to no legal services, entered into a contingency fee arrangement but failed to memorialize the agreement in writing signed by his client, failed to provide a settlement disbursement sheet to his client, provided inaccurate settlement disbursement sheets to clients, deposited trust funds into an account other than an attorney trust account without his clients' informed consent, failed to return unearned fees or to provide copies of files to clients, threatened to "blow up" a building in which a physical therapy facility that had filed a complaint against him was located, intentionally misappropriated settlement proceeds owed to clients or medical providers for his own personal use and benefit, made misrepresentations to clients and third parties, and fraudulently altered two checks.

BAKER, Kellee Genean – Reprimand by Consent on March 26, 2021, for failing to represent her client competently and diligently and for engaging in conduct that is prejudicial to the administration of justice. In a civil suit filed against Respondent, her real estate company, and her client, Respondent evaded service and failed to respond to the complaint until after default judgments were entered and writs of garnishment were issued against all defendants.

BARNWELL, Sarah Ruth – Suspension by Consent for sixty days on March 3, 2021, effective April 2, 2021, for failing to represent her client competently and diligently, failing to abide by the scope of the representation, failing to adequately communicate with her client, failing to safekeep funds in an attorney trust account and failing to obtain her client's informed consent, confirmed in writing, to hold the funds outside of trust, failing to take steps to protect her client's interest upon termination of the representation, engaging in conduct that is prejudicial to the administration of justice, and making cash withdrawals from her attorney trust account. Respondent failed to provide services as identified in her retainer agreement and failed to provide her client an accounting or return unearned fees.

BIRCH, Michael Scott – Disbarment by Consent on February 4, 2021, effective February 25, 2021, for failing to safekeep funds in an attorney trust account, committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Proceeds of a retirement account were deposited into Respondent's attorney trust account as attorney for an estate, and Respondent failed to identify the funds as estate property and misappropriated the funds for his own personal use and benefit. Respondent was subsequently criminally charged with embezzlement and theft.

BOHAN, Robert Z. – Disbarred by Consent on June 25, 2021, effective August 23, 2021, for committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, engaging in conduct that is prejudicial to the administration of justice, and using trust money for purposes other than the purpose for which the money is entrusted. Respondent misappropriated funds

entrusted to him as a trustee and acted to conceal his misappropriation for many years by providing beneficiaries with falsified and incomplete accountings.

BURTON, William Franklin – Disbarment by Consent on October 13, 2020, effective immediately, for failing to represent his clients competently and diligently, failing to adequately communicate with his clients, collecting unreasonable fees, failing to take steps to protect his clients' interests upon termination of his representation, failing to maintain fairness to opposing parties and counsel, knowingly failing to respond to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. In the representation of several clients, Respondent failed to act with reasonable competence and diligence and failed to communicate adequately, including making false statements to some of the clients about the status of their matters. Respondent also failed to respond to Bar Counsel's requests for a response to each of the complaints filed against him.

CALDWELL, Melvin Joseph, Jr. – Commission Reprimand on December 21, 2020, for failing to adequately communicate with his client. Respondent was unaware that his client's retainer payment had been received due to internal office miscommunications and failed to stay in contact with his client regarding upcoming status conference dates. Upon receiving his client's executed retainer agreement and payment, Respondent failed to enter his appearance in his client's case, which resulted in Respondent not receiving court notifications.

CHANG, Sandy Yeh – Indefinite Suspension by Consent on January 19, 2021, effective immediately, for engaging in the unauthorized practice of law, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice, and failing to abide by the requirements of her prior suspension. Respondent engaged in the unauthorized practice of law in Maryland when she signed a retainer agreement on behalf of her firm and communicated with the client regarding his cases while she was still suspended from practicing law in Maryland. Respondent also engaged in the unauthorized practice of law in Maryland when she failed to disclose her suspension while obtaining special admission, *pro hac vice*, in two cases pending before the Circuit Court for Montgomery County.

COOPER, Ronald Howard – Indefinite Suspension by Consent on February 2, 2021, effective February 6, 2021, with the right to petition for reinstatement after thirty days, for committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Between 2012 and 2017, Respondent failed to timely file federal and state payroll tax returns and remit payments to the Internal Revenue Service and the Comptroller of Maryland.

DABNEY, Thomas Bullard, Jr. – Reprimand by Consent on March 26, 2021, for communicating about the subject of representation with a person known to be represented by counsel and for engaging in conduct that is prejudicial to the administration of justice. Respondent participated in a conference call between his client and the opposing party and did not seek permission from the opposing party's attorney to communicate directly with the opposing party.

DAVENPORT, Wortham David – Disbarred on November 20, 2020, effective immediately, for failing to represent his client competently and diligently, failing to abide by the scope of representation, failing to adequately communicate with his client, collecting unreasonable fees, failing to safekeep funds in an attorney trust account, failing to take steps to protect his client's interest upon termination of the representation, knowingly failing to respond to Bar Counsel, and engaging in conduct that is prejudicial to the administration of justice. Respondent represented a client in a divorce and custody proceeding and abandoned all representation soon after its outset. Respondent failed to attend scheduled hearings, did not advise his client of the hearings, and failed to respond to discovery requests and motions. Respondent failed to withdraw from the case after the client terminated the representation, thereby adversely affecting the client's ability to settle the matter. Respondent also failed to return the unearned fee even after the client requested a refund.

DESIMONE, Bruce Nicholas – Indefinite Suspension by Consent on April 7, 2021, effective May 10, 2021, with the right to petition for reinstatement after ninety days, for failing to represent his client competently and diligently, failing to adequately communicate with his client, failing to properly supervise a non-attorney assistant, knowingly making false statements to Bar Counsel, knowingly failing to respond to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent failed to represent two clients with competence and diligence in their post-judgment garnishment matter. Respondent delegated the garnishment matter to his paralegal, whose work Respondent failed to adequately supervise and whose misrepresentations Respondent ratified. Respondent then failed to take adequate remedial action and attempted to conceal his paralegal's misrepresentations.

FARMER, Jonathan L. – Indefinite Suspension by Consent on June 4, 2021, effective immediately, for failing to represent his client competently and diligently, failing to adequately communicate with his client, collecting an unreasonable fee, representing a client when the representation would result in violation of the Maryland Attorneys' Rules of Professional Conduct, failing to take steps to protect his client's interest upon termination of the representation, failing to maintain candor to the tribunal, engaging in the unauthorized practice of law, knowingly making false statements to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent was not licensed to practice law in Maryland yet agreed to represent a client in Maryland for a fee. Respondent failed to inform his client that he was not licensed in Maryland and made misrepresentations to the District Court of Maryland for Prince George's County that he had recently been retained in the matter. Only after opposing counsel filed a motion to strike Respondent's appearance did Respondent advise his client that he was not licensed to practice law in Maryland and would not be able to represent her at the trial scheduled one week later. In addition, Respondent made misrepresentations to Bar Counsel regarding the nature of his client's payment.

FINEBLUM, Charles Allan – Suspension for six months and one day on April 26, 2021, effective May 26, 2021, for failing to adequately communicate with his clients, failing to safekeep funds in an attorney trust account, failing to properly supervise non-attorney assistants, impermissibly sharing legal fees with non-attorneys, assisting another in engaging in the unauthorized practice of law, engaging in conduct that is prejudicial to the administration of justice, failing to comply with attorney trust account record-keeping requirements, and commingling funds. Respondent

delegated significant responsibilities in personal injury matters to an independent paralegal firm. Respondent neglected to supervise that paralegal firm and his clients' cases, shared fees with that firm, and failed to properly manage his attorney trust account.

FOURNIER, James Joseph – Indefinite Suspension by Consent on August 14, 2020, for failing to represent his client competently and diligently, failing to abide by the scope of representation, failing to adequately communicate with his client, failing to maintain candor to the tribunal, knowingly failing to respond to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent failed to comply with applicable discovery rules and as a result his client's expert witness was precluded from testifying at trial. In addition, the Respondent's statements regarding discovery disputes were not credible.

FRANCIS, Ernest P. – Suspension on May 27, 2021, effective immediately, in a reciprocal action from the Virginia State Bar Disciplinary Board where the Board revoked Respondent's license to practice law in Virginia, effective March 23, 2021, pending further Order from the Court of Appeals.

FRANK, David Elliott – Disbarred on August 26, 2020, for failing to represent his client competently, failing to safekeep funds in an attorney trust account, knowingly failing to respond to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent commingled personal and client funds in his attorney trust account, used the funds in his attorney trust account for personal and familial financial obligations, failed to disburse his client's settlement funds in a timely manner, and misused his client's settlement funds.

GILLELAN, II, Joshua Thomas – Commission Reprimand on July 21, 2020, for failing to comply with the mandatory annual Pro Bono and IOLTA reporting requirements and failing to pay his mandatory annual assessment to the Client Protection Fund of Maryland for a number of years.

GLICK, Louis J. – Reprimand by Consent on March 18, 2021, for knowingly assisting another in violating the Maryland Attorneys' Rules of Professional Conduct and failing to comply with attorney trust account prohibited transaction requirements. Respondent assisted Jonathan Resnick in conduct that violated the Maryland Attorneys' Rules of Professional Conduct based on his failure to repudiate a Law Firm Funding Agreement arranged for him by Jonathan Resnick. Respondent accepted the Law Firm Funding Agreement, thereby pledging funds required to be deposited in an attorney trust account as security for debts incurred by Jonathan Resnick.

GOLESORKHI, Reza – Commission Reprimand on July 21, 2020, for failing to recognize a conflict of interest. In a business transaction, Respondent represented both the buyer and seller, whose interests were adverse, and failed to obtain informed consent from either party to waive the conflict and proceed with the joint representation.

GUEH-THORONKA, Kamah Menseleh – Indefinite Suspension by Consent on May 20, 2021, effective immediately, with the right to petition for reinstatement after six months, for failing to represent her client competently and diligently, failing to adequately communicate with her client, failing to communicate the scope of the representation and the basis or rate of the fee and expenses

for which her client would be responsible before or within a reasonable time after commencing the representation, failing to safekeep funds in an attorney trust account, engaging in conduct that is prejudicial to the administration of justice, and failing to comply with attorney trust account record-keeping requirements. Respondent represented a client in multiple legal matters over a period of several years and, among other issues, failed to communicate the basis or rate of her fees in each matter to her client and was unable to account accurately for rent payments she collected from a tenant on behalf of her client, a portion of which was used to pay her fees.

HAMILTON, Samuel Cartenius – Commission Reprimand on September 22, 2020, for failing to adequately communicate with his client, collecting unreasonable fees, failing to safekeep funds in an attorney trust account, and failing to maintain adequate client matter records. Respondent collected a \$5,000.00 fee from his client, failed to provide any substantive services of value, failed to deposit and maintain his client's funds in an attorney trust account until earned, and failed to provide his client with invoices for fees charged.

HAMLIN, Sonya Nicole – Commission Reprimand on June 26, 2021, for failing to represent her clients competently and diligently, failing to adequately communicate with her clients, failing to communicate to her clients the scope of the representation and the basis or rate of the fee and expenses for which her clients would be responsible before or within a reasonable time after commencing the representation, failing to deposit unearned funds into an attorney trust account, representing a client when the representation would result in violation of the Maryland Attorneys' Rules of Professional Conduct, engaging in the unauthorized practice of law, knowingly making false statements to Bar Counsel, knowingly failing to respond to Bar Counsel, and failing to maintain required financial records of the attorney trust account. Notwithstanding the fact that the Respondent is not a member of the District of Columbia Bar, she attempted to represent a client in a District of Columbia family law matter.

HARRIS, Michele Renee – Commission Reprimand on March 22, 2021, for failing to represent her client competently and diligently, failing to recognize a conflict of interest, failing to uphold her duty to a former client, failing to properly supervise a non-attorney assistant, and engaging in conduct that is prejudicial to the administration of justice. Respondent prepared a power of attorney and deed for an elderly client and failed to conduct a sufficient investigation of the appropriateness, need, or reasons for the new deed and power of attorney. Later, a Petition for Guardianship of her client's person and property was filed, and Respondent represented her client's son in his opposition to the Petition when she knew or should have known that her representation of the son presented a conflict of interest.

IBEBUCHI, Ferdinand Uchechukwu – Indefinite Suspension on November 20, 2020, for failing to represent his client competently and diligently, failing to adequately communicate with his client, collecting unreasonable fees, failing to take steps to protect his client's interest upon termination of the representation, failing to reasonably expedite litigation, failing to maintain fairness to opposing party and counsel, knowingly failing to respond to Bar Counsel, and engaging in conduct that is prejudicial to the administration of justice. Respondent failed to timely respond to discovery requests, failed to appear for trial, and failed to advise his client that a default judgment had been entered against him. Respondent then failed to take action to assist his client with vacating the judgment, failed to follow up with his client, and failed to refund any portion of the fee charged for his services.

JAMES, Jelani Dale – Commission Reprimand on July 27, 2020, for making cash withdrawals from his attorney trust account.

JOHNSON, Chauncey Bayarculus – Indefinite Suspension on March 16, 2021, effective April 15, 2021, with the right to petition for reinstatement after one year, for failing to represent his clients competently, failing to adequately communicate with his clients, failing to safekeep funds in an attorney trust account, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, engaging in conduct that is prejudicial to the administration of justice, failing to make required deposits in an attorney trust account, and failing to comply with attorney trust account prohibited transaction requirements. Respondent failed to maintain an attorney trust account, failed to timely remit funds due to clients, failed to safeguard client funds, failed to maintain his trust obligations to clients, made misrepresentations to clients, and commingled funds.

KAHN, Arthur Gary – Commission Reprimand on November 25, 2020, for failing to represent his client competently and diligently, collecting unreasonable fees, failing to safekeep funds in an attorney trust account, and engaging in conduct that is prejudicial to the administration of justice. Respondent failed to appear for his client’s trial because he failed to provide the court with his new mailing address. Respondent filed a motion to vacate the court’s order of dismissal but failed to appear for the hearing on the motion due to a calendaring error. Respondent also failed to deposit and maintain his client’s funds in an attorney trust account until earned.

KARAMBELAS, Nicholas G. – Disbarred on October 6, 2020, effective immediately, for failing to represent his clients competently and diligently, failing to adequately communicate with his clients, failing to safekeep funds in an attorney trust account, failing to maintain candor to the tribunal, committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, engaging in conduct that is prejudicial to the administration of justice, and using trust money for purposes other than the purpose for which the money is entrusted. Respondent’s intentionally dishonest conduct involved the misappropriation of estate funds and various misrepresentations to the Orphan’s Court as well as to his clients.

KEATING, Mary Theresa – Indefinite Suspension on December 23, 2020, effective immediately, for failing to maintain candor to the tribunal, committing a criminal act that reflects adversely on her honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent falsely attested that she witnessed her client’s signature on a will she prepared for him by adding her signature as a witness three days after her client’s death. Respondent then submitted the will to the Register of Wills when she filed a petition for administration of her deceased client’s estate, falsely affirming under the penalty of perjury in the petition that the will was properly executed in accordance with Maryland law when she knew she had not witnessed the decedent’s signature.

KOLAWOLE, Olufolajimi Abayomi – Indefinite Suspension by Consent on February 5, 2021, effective March 15, 2021, with the right to petition for reinstatement after six months, for failing to represent his client competently and diligently, failing to adequately communicate with his client, knowingly making a false statement of material fact or law to a third person, engaging in

conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent notarized a General Power of Attorney (“POA”) and a document entitled “Indemnity” even though he had not communicated directly with the individual giving the authority or witnessed her sign either document. In addition, Respondent offered to help effectuate the POA and Indemnity with the individual’s bank and advised the bank that he had “witnessed the signature ceremony,” a false statement that Respondent failed to correct.

KONG-SIVERT, Jillian Nicole – Reprimand by Consent on May 27, 2021, in a reciprocal action from the Supreme Court of Arizona for violating the Arizona Rules of Professional Conduct in failing to represent her clients competently and diligently, failing to adequately communicate with her clients, collecting unreasonable fees, filing frivolous pleadings, failing to reasonably expedite litigation, failing to properly supervise a non-attorney assistant, and engaging in conduct that is prejudicial to the administration of justice. Respondent submitted multiple deficient immigration applications and failed to calendar deadlines to submit applications, which resulted in applications being rejected and client matters ultimately abandoned. Respondent then failed to promptly inform Bar Counsel of the Arizona discipline.

LEATHERMAN, Jennifer Lynn – Disbarred on May 27, 2021, effective immediately, for failing to represent her clients competently and diligently, failing to adequately communicate with her clients, collecting unreasonable fees, failing to safekeep funds in an attorney trust account, failing to take steps to protect her clients’ interests upon termination of the representation, knowingly failing to respond to Bar Counsel, and committing a criminal act that reflects adversely on her honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent accepted retainer fees from two clients in separate immigration and family law matters but provided little to no legal services of value and failed to deposit and maintain the clients’ funds in an attorney trust account until earned. Respondent knowingly and intentionally redeposited a client’s retainer check that caused funds to be fraudulently debited from a client’s personal bank account. While representing a client in a family law matter, Respondent failed to propound discovery, failed to respond to opposing counsel’s discovery requests, failed to adequately communicate with her client about the status of the case, failed to timely deliver her client’s file to successor counsel, and failed to timely execute a Substitution of Counsel.

LORD, Nancy Theresa – Indefinite Suspension on December 10, 2020, effective immediately, in a reciprocal action from the Supreme Court of Nevada for violating the Nevada Rules of Professional Conduct. Respondent made statements that she knew to be false concerning the qualifications or integrity of a judge.

LOVE, Jonathan Frederick Seamon – Indefinite Suspension by Consent on January 4, 2021, effective on February 19, 2021, with the right to petition for reinstatement after ninety days, for failing to represent his client competently and diligently, failing to adequately communicate with his client, collecting unreasonable fees, failing to safekeep funds in an attorney trust account, and engaging in conduct that is prejudicial to the administration of justice. Respondent agreed to defend a client in a lawsuit for breach of contract and agreed to assist the client in additional related services. Respondent failed to advise his client that his funds had been depleted, failed to timely provide his client with an invoice accounting for his time, and failed to maintain adequate records of costs paid on his client’s behalf. With respect to the breach of contract litigation, Respondent

failed to appear for a settlement conference and failed to respond to the opposing party's discovery requests, resulting in the court granting a motion for sanctions and precluding the Respondent's client from introducing any evidence at trial.

LUCEY, Rand William – Commission Reprimand on October 21, 2020, for failing to represent his client diligently, failing to adequately communicate with his client, and failing to take steps to protect his client's interest upon termination of his representation. Over a five-year period, Respondent failed to inform his client of the status of her case or terminate the representation.

McCARTHY, Thomas, Jr. – Disbarred on May 27, 2021, for failing to represent his client diligently, failing to adequately communicate with his client, failing to withdraw from representing his client when continued representation would result in violation of the Maryland Attorneys' Rules of Professional Conduct, engaging in the unauthorized practice of law, knowingly failing to respond to Bar Counsel, committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent failed to file an opening brief, appendix, or motion to extend time on behalf of a company he represented, resulting in the dismissal of the company's appeal. Respondent failed to inform the company's owner of missed filing deadlines and of the appeal's dismissal and instead knowingly and intentionally misrepresented to the company's owner that he was working on reinstating the appeal. Respondent also held himself out as his client's attorney during a period when he was suspended from the practice of law in Maryland. In addition, Respondent failed to provide timely and complete responses to Bar Counsel.

McEVOY, Jeffrey Patrick – Commission Reprimand on August 29, 2020, for knowingly making false statements to Bar Counsel and engaging in conduct that is prejudicial to the administration of justice. Respondent sent an offensive and unprofessional email that included a graphic photograph to the personal representative in an estate matter in which Respondent represented the brother of the decedent. Respondent then knowingly and intentionally misrepresented to Bar Counsel that he did not send the email.

MITCHELL, Michael Anthony – Commission Reprimand on November 30, 2020, for failing to adequately communicate with his client, failing to safekeep funds in an attorney trust account, and disclosing confidential client information. The Respondent accepted a payment from his client via PayPal and failed to ensure those funds were deposited directly into his attorney trust account and maintained until earned. In addition, the Respondent did not send an invoice to his client during the pendency of his representation and disclosed confidential client information when he emailed a portion of a Bar Counsel complaint to a friend.

MORENO, David Fernando – Suspension by Consent for sixty days on January 4, 2021, effective immediately, for failing to represent his client competently and diligently, failing to adequately communicate with his client, failing to take steps to protect his client's interest upon termination of the representation, and engaging in conduct that is prejudicial to the administration of justice. Respondent represented a client in immigration matters and, after failing to respond to his client's attempts to reach him during the months leading up to his client's asylum hearing, advised his client to attend the hearing without counsel to request a postponement. Respondent failed to appear

at the hearing, and the Court ordered his client deported. Although Respondent told his client he would assist him in reopening the case thereafter, Respondent failed to take any further action.

MURPHY, Timothy J – Disbarment by Consent on November 4, 2020, effective January 1, 2021, for failing to represent his client competently and diligently, failing to adequately communicate with his client, collecting unreasonable fees, failing to safekeep funds in an attorney trust account, failing to take steps to protect his client’s interest upon termination of the representation, knowingly making false statements to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice.

MURRAY, Charles Alex – Indefinite Suspension on August 24, 2020, with the right to petition for reinstatement only following reinstatement in Florida and the District of Columbia, in a reciprocal action from the Supreme Court of Florida for making a false statement to a tribunal and failing to correct his false statement previously made to the tribunal. Respondent signed a client’s name to a post-conviction motion verification and perjury acknowledgement and thereafter failed to take corrective action to notify the tribunal concerning the falsified client signature.

NABIT, Charles John – Disbarred by Consent on May 12, 2021, for committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent pled guilty to one count of transporting an individual to engage in prostitution in violation of 18 U.S.C. § 2421.

NALLI, Samuel Sudhaker – Commission Reprimand on October 28, 2020, for failing to safekeep unearned fees in an attorney trust account, failing to take steps to protect his client’s interest upon termination of the representation, and failing to make required deposits in an attorney trust account. Respondent charged a flat fee and, when his client terminated the representation, initially failed to refund any portion of the flat fee. Because of Respondent's incorrect belief that flat fees were earned upon receipt, over a ten-year period, Respondent deposited unearned flat fees directly into his operating account without obtaining his clients' informed consent, confirmed in writing.

NARVAIZ, Santiago Ricardo – Indefinite Suspension by Consent on February 23, 2021, effective sixty days from the date of the Court’s Order, with the right to petition for reinstatement after ninety days, for failing to represent his client competently and diligently, failing to adequately communicate with his client, failing to safekeep funds in an attorney trust account, failing to take steps to protect his client’s interest upon termination of the representation, and engaging in conduct that is prejudicial to the administration of justice. Respondent failed to deposit a client’s funds into an attorney trust account and instead deposited the funds into his personal money market account and, after the client terminated Respondent’s representation and repeatedly requested that Respondent provide her with an invoice and return any unearned fees, Respondent still failed to produce either a refund or an accounting. Bar Counsel’s investigation revealed that Respondent routinely used his attorney trust account to pay personal expenses, made cash withdrawals, and commingled personal funds with client funds when he failed to withdraw earned fees. The investigation also revealed that Respondent failed to create and maintain the necessary client matter records and monthly reconciliations for his attorney trust account.

NEVERDON, Russell A., Sr. – Suspension for six months on May 28, 2021, effective June 27, 2021, for failing to represent his clients competently and diligently, failing to abide by the scope of representation, failing to adequately communicate with his clients, failing to identify a conflict of interest, failing to safekeep funds in an attorney trust account, failing to promptly deliver funds that a third party was entitled to receive, failing to withdraw from representing his clients when continued representation would result in violation of the Maryland Attorneys’ Rules of Professional Conduct, failing to properly supervise a non-attorney assistant, assisting another in engaging in the unauthorized practice of law, and engaging in conduct that is prejudicial to the administration of justice. Respondent failed to take necessary and basic steps to pursue his clients’ personal injury and estate matter and did not keep his clients reasonably informed about the status of their case or provide information that would assist them in making informed decisions. Respondent also failed to recognize and advise his clients of a conflict of interest and failed to attempt to obtain his clients’ informed consent, confirmed in writing, to continue with the representation. In addition, Respondent failed to adequately supervise his paralegal.

NIER, George Carlos – Disbarment by Consent on September 2, 2020, effective September 30, 2020, for committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. In an estate matter, as successor personal representative and sole trustee of trusts established for two of the decedent’s great-grandchildren, Respondent misappropriated hundreds of thousands of dollars from both trusts and left each with a balance of zero.

OKEDI, Ginikanwa Chinaemerem – Indefinite Suspension by Consent on November 16, 2020, effective December 16, 2020, for failing to represent his client competently and diligently, failing to adequately communicate with his client, failing to safekeep funds in an attorney trust account, failing to maintain candor to the tribunal, failing to maintain fairness to opposing party and counsel, engaging in the unauthorized practice of law, assisting another in engaging in the unauthorized practice of law, making false or misleading communications about his legal services, misusing a firm’s name or letterhead, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent shared an office for the practice of law in Maryland with an individual who was not licensed to practice law in Maryland. After moving the office to the District of Columbia, where neither was licensed, Respondent continued to assist his officemate in the unauthorized practice of law and engaged in the unauthorized practice of law in the District of Columbia himself over a period of four years. Respondent also operated his law practice without an attorney trust account and improperly deposited funds belonging to clients and third parties in his operating account.

PATEL, Nishith – Reprimand by Consent on May 14, 2021, for failing to adequately communicate with his clients, failing to recognize a conflict of interest, failing to safekeep funds in an attorney trust account, knowingly failing to respond to Bar Counsel, and engaging in conduct that is prejudicial to the administration of justice. Respondent represented three clients with co-counsel and subsequently represented the same three clients in connection with a fee dispute matter that arose between the clients and Respondent’s former co-counsel and that was based on the underlying litigation. Respondent also disbursed a portion of his clients’ settlement funds to his law firm as a reimbursement for expenses that he had not yet paid.

PLAISTED, Steven Bernard – Commission Reprimand on October 28, 2020, for counseling a client to engage or assisting a client in conduct that Respondent knew was criminal or fraudulent, acting as advocate at a hearing in which Respondent was likely to be a necessary witness, and engaging in conduct that is prejudicial to the administration of justice. Respondent erroneously advised his client that it would be legal and appropriate for him to contact his estranged wife even though the conditions of his client’s probation prohibited him from doing so. Respondent then agreed to represent his client at a hearing for a final protective order in which Respondent was a material witness because he participated in, and had personal knowledge of, the events which precipitated his client’s wife’s petition for a protective order.

PORTILLO, Alisha Ann – Disbarred on March 26, 2021, effective immediately, for failing to represent her clients competently, failing to adequately communicate with her clients, failing to maintain candor to the tribunal, knowingly making false statements to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent improperly advised two clients to fail to appear for their immigration hearings, which resulted in the immigration court issuing orders for both clients’ removal from the United States. Respondent also made knowing and intentional false statements to the immigration court and to Bar Counsel and failed to participate in the attorney grievance proceeding.

PRIEST, Troy Alfred-Wiley – Indefinite Suspension by Consent on April 22, 2021, for failing to safekeep funds in an attorney trust account, knowingly failing to respond to Bar Counsel, engaging in conduct that is prejudicial to the administration of justice, failing to comply with attorney trust account record-keeping requirements, and commingling funds. Respondent regularly deposited earned fees into his firm’s attorney trust account and failed to adequately maintain records associated with the account.

RESNICK, Jonathan Steven – Disbarred by Consent on March 11, 2021, for failing to safekeep funds in an attorney trust account, knowingly failing to respond to Bar Counsel, engaging in misconduct prohibited by Rule 19-308.4, and failing to comply with attorney trust account record-keeping and prohibited transaction requirements. Respondent failed to maintain proper trust account records, engaged in prohibited attorney trust account transactions, and failed to comply with Bar Counsel’s lawful demands for information during multiple investigations.

RIELY, John T. – Indefinite Suspension on November 25, 2020, effective December 25, 2020, with the right to petition for reinstatement no sooner than one year, for failing to represent his clients competently and diligently, failing to adequately communicate with his clients, failing to take steps to protect his clients’ interest upon termination of his representation, knowingly making a false statement of material fact or law to a third person, knowingly making false statements to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent, an experienced immigration attorney, failed to appear on behalf of an immigrant couple at status hearings in immigration court, failed to file a visa extension application on a timely basis on behalf of another client, and made misleading statements to a client, an immigration enforcement agent, and Bar Counsel to conceal some aspects of his failure to represent that client competently and diligently.

RIVERA, Artemio – Disbarment by Consent on October 30, 2020, effective immediately, for committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent was convicted by a jury on four counts of wire fraud.

SADUR, Brian David – Indefinite Suspension on March 5, 2021, effective immediately, with the right to petition for reinstatement after one year, for failing to adequately communicate with his clients, engaging in the unauthorized practice of law, knowingly making false statements to Bar Counsel, knowingly failing to respond to Bar Counsel, committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, engaging in conduct that is prejudicial to the administration of justice, and failing to comply with the affirmative duties of suspended attorneys. Respondent failed to timely notify his clients and opposing counsels of his previous suspension; failed to timely withdraw his appearance from open client matters; and failed to provide information to Bar Counsel. Respondent engaged in the unauthorized practice of law following his previous suspension in three separate client matters.

SATIN, Wendy L. – Commission Reprimand on December 24, 2020, for failing to safekeep funds in an attorney trust account, failing to report another attorney’s professional misconduct, commingling of funds, and disbursing funds from an attorney trust account when the disbursement created a negative balance with respect to an individual client matter or all client matters in the aggregate. During a five-year period, Respondent failed to promptly withdraw earned fees from her firm’s attorney trust account and made cash withdrawals on the occasions when she did withdraw earned fees. Respondent also failed to timely inform the Attorney Grievance Commission of her law partner’s condition that raised substantial questions as to his fitness as an attorney.

SAYADIAN, Nema – Commission Reprimand on March 24, 2021, for failing to abide by the scope of the representation, failing to represent his client diligently, failing to adequately communicate with his client, and knowingly making false statements to Bar Counsel. Respondent failed to properly inform a client with diminished capacity that her claim may be barred by the statute of limitations. Respondent filed suit on behalf of his client after the expiration of the statute of limitations and failed to serve the defendants.

SCOTT, James L. – Commission Reprimand on December 21, 2020, for failing to represent his clients competently and diligently. Respondent failed to enter his appearance on behalf of seven clients in post-conviction proceedings paneled to him by the Office of the Public Defender. As a result of Respondent’s failure to enter his appearance, in at least one instance, Respondent did not appear at his client’s post-conviction hearing, necessitating an attorney with the Office of the Public Defender to appear instead and request a continuance.

SHOEMAKER, Jason W. – Disbarment by Consent on September 21, 2020, effective December 1, 2020, for failing to represent his clients competently and diligently, failing to adequately communicate with his clients, representing clients involving a conflict of interest, failing to safekeep his clients’ funds in his attorney trust account, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration

of justice. Over a four-year period, Respondent failed to adequately manage his attorney trust account when he failed to deposit client funds therein, maintained negative client ledger balances, and commingled personal funds with trust funds. Respondent also allowed his spouse to access and misappropriate funds from his attorney trust account and failed to take remedial measures for approximately five months. In addition, Respondent failed to recognize a conflict of interest when he represented co-defendants in an unrelated criminal matter.

SIMPSON, Christian L. – Suspension by Consent for forty-five days on June 4, 2021, effective July 2, 2021, in a reciprocal action from the Virginia State Bar Disciplinary Board where the Board suspended Respondent from the practice of law in Virginia for forty-five days, for failing to represent his clients competently and diligently, failing to adequately communicate with his clients, failing to take steps to protect his clients' interests upon termination of the representation, knowingly making false statements in connection with a disciplinary matter, knowingly failing to respond to a disciplinary authority, and engaging in conduct involving dishonesty, fraud, deceit or misrepresentation. Respondent untimely filed his client's lawsuit after the statute of limitations expired and failed to inform her of his later withdrawal from the representation. Respondent also failed to inform his client of an upcoming court date, and the court dismissed the lawsuit after both Respondent and his client failed to appear at the scheduled hearing. Respondent failed to submit another client's settlement demand on her behalf. In addition, Respondent made misrepresentations to the Virginia State Bar regarding both client matters.

SMITH, Timothy Guy – Indefinite Suspension by Consent on November 12, 2020, effective December 31, 2020, for failing to adequately communicate with his client, failing to recognize conflicts of interest, entering into business transactions with a current client without obtaining the client's informed consent, failing to uphold his duty to a former client, knowingly making a false statement of material fact or law, and engaging in conduct involving dishonesty, fraud, deceit or misrepresentation. Respondent provided legal and business advice to his client and made numerous loans to his client to help fund his client's business without advising his client to seek independent legal advice. Later, Respondent represented his own company in litigation filed against his former client's company without his former client's informed consent. Respondent also sent a pretextual email to his former client's company to gather financial information he needed for litigation against his former client.

SNYDER, Stephen Lawrence – Temporary Suspension by Consent on October 23, 2020, effective March 31, 2021, pending the resolution of the criminal charges against Respondent in the United States District Court for the District of Maryland.

SPANGLER, George Henry – Indefinite Suspension by Consent on May 7, 2021, for failing to represent his clients competently and diligently, failing to safekeep funds in an attorney trust account, knowingly failing to respond to Bar Counsel, and engaging in conduct that is prejudicial to the administration of justice. Respondent maintained a large sum of client and third-party funds in his attorney trust account when he closed his law practice and, after initially employing an individual to attempt to reconcile his account, later failed to undertake any effort to reconcile his account or disburse funds owed to clients and third parties for a period of seven years. Respondent routinely deposited personal funds in his attorney trust account to correct deficiencies, commingled trust funds with personal funds by failing to promptly withdraw unearned fees, and deposited estate funds in his attorney trust account.

SPERLING, Samuel – Suspension for 120 days on March 1, 2021, effective March 31, 2021, for failing to represent his clients competently and diligently, failing to adequately communicate with his clients, and engaging in conduct that is prejudicial to the administration of justice. Respondent demonstrated a lack of competence, diligence, and communication in several instances while representing two clients as plaintiffs in the same motor vehicle tort case. After receiving a deferral of dismissal of his clients' lawsuit, Respondent failed to take further steps to locate a service address for the defendant, leading to the dismissal of the case without prejudice. Respondent did not tell his clients that he had not served the defendant and that, as a result, the case was dismissed. In addition, Respondent failed to convey a settlement offer to his clients and failed to transmit one client's medical records to the defendant's insurer, which the insurer had asked to review for the purpose of evaluating settlement.

STANCIL, Lisa Joi – Commission Reprimand on April 26, 2021, for failing to provide competent and diligent representation by failing to adequately account for funds in her attorney trust account. In a personal injury matter, the Respondent failed to promptly remit payment to third-party medical providers despite maintaining the funds in her attorney trust account.

STEWART, Craig W. – Indefinite Suspension by Consent on April 7, 2021, for failing to safekeep funds in an attorney trust account, engaging in conduct that is prejudicial to the administration of justice, and disbursing funds from an attorney trust account when the disbursement created a negative balance with respect to an individual client matter or all client matters in the aggregate. Respondent's firm's attorney trust account was overdrawn twice. Respondent routinely failed to deposit and maintain unearned fees in an attorney trust account and instead deposited the funds directly into his operating account. Respondent also used the operating account to make payments to third parties.

TAPP, Barry M. – Commission Reprimand on December 21, 2020, for failing to safekeep funds in an attorney trust account and failing to comply with attorney trust account record-keeping and prohibited transaction requirements. Respondent failed to establish appropriate record-keeping systems, and his attorney trust account was overdrawn. Respondent also made cash withdrawals from his attorney trust account and regularly commingled funds by depositing payments from Chapter 13 Trustees into his attorney trust account.

TERZIU, Jack Ryan – Commission Reprimand on September 9, 2020, for failing to recognize conflicts of interest. For approximately three years, Respondent represented clients as a sole practitioner where his representation involved a conflict of interest with his former firm's clients. The conflicts included representing clients who were directly adverse to a firm client and where there was a significant risk that Respondent's representation of his client would be materially limited by his responsibilities, through the firm, to another client.

VASILIADES, Christos – Disbarred by Consent on June 3, 2021, effective August 27, 2021, for committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent received probation before judgment for one count of obstruction of justice in violation of Maryland Code, Criminal Law Section 9-306.

VELEZ, Wendy L. – Commission Reprimand on July 3, 2020, for failing to represent her clients diligently, failing to adequately communicate with her clients, failing to safekeep funds in an attorney trust account, and failing to comply with attorney trust account record-keeping requirements. Respondent failed to deposit unearned fees into her attorney trust account and failed to maintain a record of receipt of the funds. Respondent failed to provide diligent representation to two different clients. After a change in employment, Respondent failed to communicate with a client regarding the termination of her representation.

VILADEGUT, Angel Arturo – Disbarred on March 1, 2021, effective immediately, for failing to represent his clients competently and diligently, failing to abide by the scope of representation, failing to adequately communicate with his clients, collecting unreasonable fees, failing to safekeep funds in an attorney trust account, failing to take steps to protect his clients' interests upon termination of the representation, failing to maintain candor to the tribunal, knowingly making false statements to Bar Counsel, knowingly failing to respond to Bar Counsel, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent represented numerous clients in immigration matters and made knowing and intentional misrepresentations to tribunals, his clients, and his clients' family members regarding the representation. Respondent accepted fees he did not earn. Respondent later failed to return unearned fees, abandoned his clients, and failed to respond to Bar Counsel's investigations regarding his clients' complaints.

WERTHEIMER, Marc – Commission Reprimand on August 29, 2020, for failing to recognize that his representation of one client was directly adverse to the interests of other clients in violation of the prohibition against conflicts of interest. Respondent represented an estate in probate proceedings while representing the decedent's former business partners who had claims against the estate based, in part, upon written agreements drafted by the Respondent and previously executed by the decedent and his partners.

WEST, Nyasha A. – Commission Reprimand on June 29, 2021, for failing to comply with attorney trust account record-keeping and prohibited transaction requirements. Respondent made numerous cash withdrawals from her attorney trust account, failed to create and maintain client ledgers, and failed to perform monthly reconciliations of her attorney trust account.

YI, John Xander – Disbarred on August 21, 2020, for failing to represent his client competently and diligently, failing to abide by the scope of representation, failing to adequately communicate with his client, collecting unreasonable fees, failing to reasonably communicate his fees to his client, failing to take steps to protect his client's interest upon termination of his representation, failing to maintain accurate records concerning his firm's trust account, failing to promptly deliver to his client funds to which his client was entitled, knowingly making false statements of material fact, engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. As a relatively new attorney without significant criminal law experience, Respondent agreed to represent an immigrant charged with serious drug offenses that could have resulted in imprisonment and affected her immigration status, failed to communicate adequately with his client, failed to diligently analyze the discovery provided by the prosecution and prepare adequately the defense of the charges, mishandled his

client's fee payment, mismanaged his firm's attorney trust account, and made misrepresentations and otherwise failed to adequately respond to Bar Counsel's requests for information.

YOUNG, Celio Warren – Disbarred on March 31, 2021, for failing to represent his client competently and diligently, failing to abide by the scope of representation, failing to adequately communicate with his client, collecting unreasonable fees, entering into business transactions with a current client without obtaining the client's informed consent, failing to safekeep funds in an attorney trust account, failing to take steps to protect his client's interest upon termination of the representation, engaging in the unauthorized practice of law, directly soliciting employment from a prospective client for his own pecuniary gain, knowingly failing to respond to Bar Counsel, committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney, engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, and engaging in conduct that is prejudicial to the administration of justice. Respondent made intentional misrepresentations to his client about the status of his case; failed to advise his client, in writing, to seek independent legal counsel before entering into a settlement agreement with Respondent on the client's legal malpractice claim against him; failed to use funds to negotiate lower medical expenses for his client as agreed upon in a settlement agreement; and failed to respond to numerous requests for information from Bar Counsel.

YOUNG, Tristan Doyle – Disbarred by Consent on December 21, 2020, effective immediately, for knowingly making false statements to Bar Counsel and knowingly failing to respond to Bar Counsel. Respondent submitted his Application to the Maryland Bar and was admitted to the Maryland Bar under false pretenses as Respondent intentionally failed to disclose numerous prior serious transgressions because he believed their disclosure would prevent his admission to the Maryland Bar.

ZAJDEL, Cory Lev – Commission Reprimand on March 10, 2021, for failing to adequately communicate with his client and failing to include the name of at least one attorney responsible for advertising communications' content on advertising materials. After signing an online retainer agreement, Respondent's client did not receive any further information or updates regarding his case, and Respondent and his client attempted to communicate via an exchange of public Facebook posts after the client posted a negative online review. In addition, while Respondent's firm's Facebook page disclosed Respondent's identity and included a link to his personal Facebook page, the firm's website did not include the name of any attorney responsible for its content.

### **TARGETED MAIL SOLICITATIONS**

The Business Occupations and Professions Article of the Annotated Code of Maryland §10-605.2 requires an attorney to file with Bar Counsel copies of letters of solicitation sent to prospective clients under certain circumstances. In FY 2021, there were 519 targeted mail submissions, down from 573 submissions in FY 2020. Of the submissions to Bar Counsel this year, eighteen (18) submissions required revisions. The revisions were necessary to address violations of the Maryland Attorneys' Rules of Professional Conduct, Rules 19-307.1-19-307.5, including failure to provide Bar Counsel with a copy of the communication together with a sample copy of the envelope and list of prospective clients, failure to include the required wording on the advertising envelope and on the advertisement itself, and failure to indicate jurisdictional limitations on firm letterhead of attorneys practicing in a law firm with offices in more than one jurisdiction.

### **ATTORNEY TRUST ACCOUNT OVERDRAFTS**

Maryland Rule 19-411 permits approved financial institutions to maintain attorney trust accounts. Those approved institutions must agree promptly to report overdrafts on such accounts to Bar Counsel. Upon receipt of the bank's report, Bar Counsel seeks an explanation from the attorney. This year, there were seventy-six (76) overdraft notifications, remaining unchanged from seventy-six (76) in FY2020. Twenty-one (21) were transferred to docketed status for further investigation, up from seventeen (17) in FY 2020. The reasons for docketing were:

a) Misappropriation of Client Funds	2
b) Safekeeping Property	12
c) Comingling	1
d) Cash Withdrawals	3
e) <u>Improper Recordkeeping</u>	<u>3</u>
Total	21

Twelve (12) overdrafts were attributed to some form of bank error that included fees charged in error, bank reported in error, transfers from the wrong account, incorrect postings and incorrect dollar amounts, and failure to honor stop payments.

## CONSERVATORSHIPS

When an attorney is deceased, disbarred, or suspended, and there is no responsible attorney to take possession of the client files of that attorney, it may become necessary for Bar Counsel to petition the local Circuit Court to establish a conservatorship. If no attorney is available in the community to take on the task, an attorney on Bar Counsel's staff is nominated to serve as conservator. Upon approval by the Circuit Court in the county where the attorney maintained an office for the practice of law, an appointment of a conservator is ordered, the files of the attorney are marshaled, and, with the aid of Staff Attorneys, notices are sent to clients to determine the appropriate disposition of active files. Pursuant to court order, the destruction of unclaimed client files is permitted.

In FY 2021, ten (10) conservatorships were established, and members of Bar Counsel's staff were appointed as the conservator in seven (7) cases. Private lawyers were appointed as conservators in the remaining four (4) cases. Five (5) conservatorships were closed during the fiscal year. There are forty (40) pending conservatorship cases at the end of FY 2021, including the conservatorships which were opened, and remain open, this fiscal year. Bar Counsel staff members are appointed as conservators in twenty-nine (29) of the cases, and third parties are appointed as conservators in the remaining eleven (11) cases.

<b><u>Opened</u></b>	<b><u>DATE</u></b>	<b><u>Third Party or AGC</u></b>
1. Bennett, Russell J.	12/01/2020	AGC
2. Clarke, Timothy E.	01/25/2021	AGC
3. Fezell, Howard J.	04/05/2021	AGC
4. Haley-Pierson, Monica	12/16/2020	3 <sup>rd</sup> Party
5. Kolbe, Franklin James	10/19/2020	AGC
6. Miller, Albert Matthew	03/19/2021	3 <sup>rd</sup> Party
7. Osborne, Matthew Hayes	10/09/2020	AGC
8. Reckson, Howard Andrew	07/14/2020	AGC
9. Resnick, Jonathan & Perry	04/22/2021	AGC
10. Shrybman, James A.	03/05/2021	3 <sup>rd</sup> Party

<b><u>Closed</u></b>	<b><u>DATE</u></b>	<b><u>Third Party or AGC</u></b>
1. Axel, John	07/20/2020	3 <sup>rd</sup> Party
2. Beach, III, James G.	07/30/2020	3 <sup>rd</sup> Party
3. Bell, Jimmy A.	07/29/2020	AGC
4. Haeger, Robert J.	01/08/2021	3 <sup>rd</sup> Party
5. Klein, Philip I.	01/10/2021	3 <sup>rd</sup> Party

## CONSERVATORSHIPS

<u>Pending:</u>	<u>DATE OPENED</u>	<u>Third Party or AGC</u>
1. Ashurst, Charles	05/20/2016	3 <sup>rd</sup> Party
2. Bell, John T.	02/21/2019	AGC
3. Bennett, Russell J.	12/01/2020	AGC
4. Briskin, Robert K.	03/09/2016	AGC
5. Charles, Steven A.	04/28/2020	3 <sup>rd</sup> Party
6. Clarke, Timothy E.	01/25/2021	AGC
7. Dement, Pamela	02/20/2020	AGC
8. Fezell, Howard J.	04/05/2021	AGC
9. Giunta, J. Thomas	04/14/2016	AGC
10. Green, Michael	03/26/2020	AGC
11. Haley-Pierson, Monica	12/16/2020	AGC
12. Jenkins, Frank P.	09/29/2009	AGC
13. Johnson, Breon L.	08/05/2019	3 <sup>rd</sup> Party
14. Judd, Robert J.	04/18/2017	AGC
15. Kolbe, Franklin James	10/19/2020	AGC
16. Lewis, Neil	10/15/2014	AGC
17. Miller, Albert Matthew	03/19/2021	3 <sup>rd</sup> Party
18. Mirsky, Steven E.	11/26/2018	AGC
19. Mollock, Shakaira Simone	06/22/2016	AGC
20. Norman, Jr., Howard Wayne	03/19/2018	3 <sup>rd</sup> Party
21. Ober, William	05/03/2018	AGC
22. O'Connor, Jr., Edward J.	02/27/2019	AGC
23. Osborne, Matthew Hayes	10/09/2020	AGC
24. Peitersen, Marc N.	07/23/2019	3 <sup>rd</sup> Party
25. Reckson, Howard Andrew	07/14/2020	AGC
26. Resnick, Jonathan & Perry	04/22/2021	AGC
27. Rhoads, Arthur	06/02/2014	AGC
28. Sacks, Stephen H.	06/01/2018	AGC
29. Shoup, Jonathan	05/10/2016	3 <sup>rd</sup> Party
30. Shrybman, James A.	03/05/2021	3 <sup>rd</sup> Party
31. Smith, Robert R.	02/19/2020	AGC
32. Snyder, Stuart J.	11/07/2017	3 <sup>rd</sup> Party
33. Stephenson, Marcia A.	01/11/2019	AGC
34. Striar, Eliot G.	01/13/2020	AGC
35. Ticer, Wilmer R.	02/25/2019	AGC
36. Tivvis, Joseph I.	11/02/2017	3 <sup>rd</sup> Party
37. Van Sweringen, Raymond A.	01/09/2017	AGC
38. Wasserman, Barry M.	08/09/2019	3 <sup>rd</sup> Party
39. White, Darryl F.	08/19/2019	AGC
40. Williams, Patrick Todd	10/02/2019	AGC

**PEER REVIEW COMMITTEE**

This fiscal year 330 lawyers and 59 non-lawyers volunteered their time to participate in the peer review process. There were 54 statements of charges filed and 42 peer review meetings held. The peer review process was terminated in 13 matters referred to the Committee due to non-cooperation by the respondent attorney, waiver of peer review, or settlement of the matter. In total, 73 complaints were referred to the Committee. The peer review panels made 44 recommendations to the Commission: thirty nine percent (39%) public charges; fourteen percent (14%) reprimand; twenty seven percent (27%) dismissal with a warning; eleven percent (11%) dismissal without a warning; and three percent (9%) conditional diversion agreement. The Commission makes the final decision after receiving a recommendation from a Peer Review Panel. This fiscal year the Commission overturned nine recommendations, all of which resulted in greater disciplinary exposure for the attorney.

Montgomery County (14) and Baltimore County (9) had the highest number of Peer Review Panel meetings while fifteen (15) counties had none during the fiscal year.

**PANEL BREAKDOWN BY COUNTY**

<b>County</b>	<b>Number of Panels</b>
Anne Arundel County	4
Baltimore City	5
Baltimore County	9
Frederick County	3
Garrett County	1
Howard County	2
Montgomery County	14
Prince George’s County	8
Wicomico County	1
Out of State	7

**Note:** The following counties had **0 Panels** in their jurisdiction:

**Allegany, Calvert, Caroline, Carroll, Cecil, Charles, Dorchester, Harford, Kent,  
Queen Anne's, Somerset, St. Mary’s, Talbot, Washington, Worcester**

## **CONDITIONAL DIVERSION AGREEMENTS**

When appropriate under Maryland Rule 19-716, when it is determined that misconduct by an attorney can be remediated, and the attorney and Bar Counsel agree, then a Conditional Diversion Agreement may be executed with the approval of the Commission. The agreement may have a variety of conditions, tailored to the needs of the attorney, recognizing any harm done to the complainant. Those conditions may include one or more of the following: an apology to a complainant, attendance at educational seminars, obtaining legal malpractice insurance, the appointment of a practice monitor for a specified period, hiring an accountant to instruct on proper bookkeeping practices, and/or psychiatric and psychological treatment, among other conditions.

Such agreements usually conclude the disciplinary process. Ordinarily, the attorney has not been the subject of prior complaints. This fiscal year, the Commission approved thirteen (13) conditional diversion agreements. Ten (10) conditional diversion agreements were closed, and four (4) agreements were revoked. Twenty-four (24) were pending at the end of the fiscal year.

## ACTIVITIES OF PROFESSIONAL STAFF

Bar Counsel Lydia E. Lawless presented programs to numerous bar associations and groups including the Judicial College, Maryland Legal Aid, the National Organization of Bar Counsel, the Maryland State Bar Association Ethics Committee, the MSBA Small and Solo Section, the J. Franklyn Bourne Bar Association, the Baltimore City Bar Association, the Montgomery County Inn of Court, the J. Dudley Digges Inn of Court, the Hon. James Macgill American Inn of Court, and the DC Defense Lawyers' Association. Ms. Lawless co-taught Legal Profession at the University of Maryland Francis King Carey School of Law and guest lectured at the University of Baltimore School of Law. The National Organization of Bar Counsel appointed Ms. Lawless as its delegate to the American Bar Association, and Ms. Lawless served on the NOBC's Executive Board, Communication Committee, and Future of Legal Profession Committee. She published articles in *The Maryland Bar Journal* and *The Trial Reporter* and continued to serve on the MSBA Litigation Section Council, the Executive Committee of the Montgomery County Inn of Court, and the American University Washington College of Law Public Interest Alumni Advisory Board. Ms. Lawless served as "Master Serjeant" to the Serjeants' Inn Law Club and was inducted as a Fellow of the American Bar Foundation.

Deputy Bar Counsel Raymond A. Hein served on the Maryland State Bar Association's Virtual Professionalism Task Force. He continued to serve on the Professionalism Committee of the Baltimore County Bar Association (BCBA) and authored an article for the BCBA publication *The Advocate*. Mr. Hein also served as a practice mock trial judge for the University of Maryland Francis King Carey School of Law National Trial Team in preparation for a national ethics trial competition.

Deputy Bar Counsel Erin A. Risch served as a panelist on the Maryland Bankruptcy Bar Association's November 2020 program, "Ethical Issues for Bankruptcy Practitioners," and the Baltimore County Bar Association's April 2021 program, "Attorney Grievances: Best Practices to Avoid Them and How to Respond if you Receive One." Ms. Risch also served as a panelist at the National Organization of Bar Counsel's Current Developments program presented at the mid-year February 2021 meeting and the annual meeting in August 2021.

Senior Assistant Bar Counsel Michael W. Blow, Jr., presented a two-part seminar to the National Organization of Bar Counsel, "Remote Trials: Dos and Don'ts/ Tips and Tricks," and, along with Assistant Bar Counsel Lisa A. Piccinini, conducted a training for Maryland Legal Aid, and presented a program to the Harford County Office of the Public Defender, "Disciplinary Update."

Assistant Bar Counsel Jessica M. Boltz served as a panelist for the Maryland State Bar Association Young Lawyers Section program "Hanging Out Your Shingle and Common Mistakes Young Solo Attorneys Make" and the Bar Association's Elder Law Section annual "Hot Topics in Elder Law." Ms. Boltz also served as a panelist at the University of Baltimore School of Law Honor Board's Annual Ethics Panel "From Application to Advocacy," the Esperanza Center's Immigration Legal Services Lunch & Learn, and spoke at the National Organization of Bar Counsel's Annual Meeting regarding "Keeping Up with Technology Rule 1.1, Comment 8." Additionally, Ms. Boltz authored an article for *The Maryland Litigator*.

Assistant Bar Counsel Lisa A. Piccinini, along with Senior Assistant Michael W. Blow, Jr., conducted a training for Maryland Legal Aid, and presented a program to the Harford County Office of the Public Defender, “Disciplinary Update.”

Staff Attorney, Kelly A. Robier, co-authored an article with Bar Counsel, for the Maryland Association for Justice publication, *The Trial Reporter* entitled “Attorney Grievance Commission v. Neverdon: A Lesson on Survival Actions, Liens, and Conflicts.”

Executive Secretary Marianne J. Lee served as President of the National Council of Lawyer Disciplinary Boards (NCLDB). Ms. Lee continued to serve on the NCLDB Planning Committee for the organization’s Annual Meeting. Ms. Lee served as a mock trial judge for the MYLaw, Maryland Youth & the Law, High School Mock Trial Competition.

**THE COMMISSION**

(as of June 30, 2021)

Linda H. Lamone, Esq., Chair  
J. Donald Braden, Esq., Vice-Chair  
Betty Smith Adams, Esq.  
Jeffrey P. Ayres, Esq.  
Nicole Barmore, Esq., Secretary  
William M. Shipp, Esq.  
Kerry D. Staton, Esq.  
C. Mayda Tsaknis, Esq.  
Dennis Whitley, III, Esq.  
LaNae S. Croxton, Public Member  
Barry P. Gossett, Public Member, Treasurer  
Timothy Phelps, Public Member

**Executive Secretary**

Marianne J. Lee

**Administrative Assistant to Executive Secretary**

Sharon Gross

**ATTORNEY STAFF MEMBERS**

(as of June 30, 2021)

**Bar Counsel**

Lydia E. Lawless

**Deputy Bar Counsel**

Raymond A. Hein

Erin A. Risch

**Sr. Assistant Bar Counsel**

Michael W. Blow

**Assistant Bar Counsel**

C. Shea McSpaden

Jessica M. Boltz

Nora A. Nichols

Brittany L. Strickland

Lisa M. Piccinini

Clara H. Salzberg

**Staff Attorney**

Lana B. Hitchens

Kelly A. Robier

**Law Clerk**

Maria Bermudez

**STAFF MEMBERS**

**Investigators**

Jason P. Bogue, Lead Investigator

Edwin P. Karr

Charles E. Miller, IV, CPA

Daniel J. Weishaar

Bill Lynn

**Financial Specialist**

Sandy E. Martinez

**Operations Manager**

Susan G. Townshend

**Administrative Assistants**

Debora A. Goodrick

Nancy M. LaRocque

Daniela Valverde

Kelsey E. Rowe

**Receptionist**

Nancy I. Sale

**File Clerk**

Geneva Yearwood

## TEN (10) YEAR COMPARISON CHART

July 1, 2011 through June 30, 2021

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Ten Year Totals
<b>New Cases Received</b>	2,037	1,963	2,082	2,147	1,835	2,061	1,802	1,657	1,599	1,433	18,616

### Cases Docketed

Docketed Complaints (Prima facie misconduct indicated)	382	320	332	331	339	243	212	232	253	155	2,799
Reinstatement Petitions Received	7	16	22	11	13	14	17	18	10	16	144
Attorney Trust Account Overdraft (*)	n/a	23	8	6	5	14	21	20	17	21	135
Resignation (**)	n/a	n/a	3	4	0	1	2	4	4	4	22
Child Support (***)	n/a	n/a	n/a	n/a	n/a	n/a	2	4	1	0	7
<b>TOTALS</b>	<b>389</b>	<b>359</b>	<b>365</b>	<b>352</b>	<b>357</b>	<b>272</b>	<b>254</b>	<b>278</b>	<b>285</b>	<b>196</b>	<b>3,107</b>

<b>Docketed Cases Concluded</b>	431	376	368	426	347	394	276	265	293	316	3,492
---------------------------------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-------

### Dispositions (by number of Attorneys)

Disbarred	23	16	18	20	16	14	14	14	11	10	156
Disbarred by Consent	22	21	8	24	13	19	12	12	17	11	159
Suspension	15	21	29	33	18	31	20	20	16	30	233
Interim Suspension	0	3	3	2	2	3	3	1	0	2	19
Public Reprimand by Court	7	5	9	8	3	4	4	5	6	5	56
Public Reprimand by Commission	26	23	19	24	26	22	12	25	26	23	226
Inactive Status	3	2	3	1	1	4	5	2	5	4	30
Dismissed by Court	5	10	6	5	8	4	4	3	8	6	59
Petitions for Reinstatement Granted	0	6	11	5	7	8	8	8	3	7	63
Petitions for Reinstatement Denied	3	5	7	4	4	7	7	7	6	8	58
Petitions for Reinstatement Withdrawn	0	1	6	3	2	1	4	3	1	0	21
Resignations Filed	0	0	2	4	0	1	1	3	5	4	20
<b>TOTALS</b>	<b>104</b>	<b>113</b>	<b>121</b>	<b>133</b>	<b>100</b>	<b>118</b>	<b>94</b>	<b>103</b>	<b>104</b>	<b>110</b>	<b>1,100</b>

Number of active Attorneys admitted to practice law in Maryland	36,579	37,290	37,266	38,938	39,814	39,890	40,300	40,393	41,177	41,611
---	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

(\*) New Category beginning FY 2013

(\*\*) New Category Beginning FY 2014

(\*\*\*) New Category beginning FY 2018

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2021

<b>REASONS FOR DISCIPLINARY ACTION:</b> (Excludes reinstatement, resignation, inactive status, dismissal by the court, or monitoring. Disciplinary action may have resulted from several rule violations, <u>only the primary rule violated is indicated below.</u> )	<b>FY 2020</b>	<b>FY 2021</b>
Candor to the Tribunal	2	2
Communication with Person Represented by Counsel	0	1
Competence, Diligence, Communication, Failure to Abide by Client's Decisions	13	19
Conflict of Interest	1	6
Disclosure of Confidential Client Information	1	1
Duties Owed after Declining or Terminating Representation	2	1
Excessive Fee, Improper Division of Fee, or Illegal Fee	1	1
Expediting Litigation	1	0
Failure to Inform Professional Authority that an Attorney Has Committed a Violation of MARPC	0	1
Failure to Maintain Complete Records, Account for Client or Third-Party Funds, Failure to Maintain Trust Account or Safeguard Funds, Commingling	14	11
Failure to Respond to Disciplinary Agency or Making a False Statement in Connection with Bar Application or Disciplinary Matter	3	2
False Statement Concerning Integrity/Qualifications of a Judge	0	1
Meritorious Claims and Contentions	0	1
Misappropriation of Client Funds, Estate Funds, Fiduciary Funds or Law Firm Funds	8	10
Misconduct – Conduct Prejudicial to the Administration of Justice	7	1
Misconduct – Criminal Action or Conviction	10	5
Misconduct – Dishonesty, Fraud, Deceit, or Misrepresentation	3	10
Misconduct – Knowingly Manifest by Words/Conduct – Bias/Prejudice	2	0
Misconduct – Violate or Attempt to Violate MARPC	0	1
Respect for Rights of Third Parties	1	0
Responsibility for Actions of Subordinate Lawyer or Non-Lawyer Personnel	1	1
Truthfulness in Statements to Others	0	1
Unauthorized Practice of Law	6	5
<b>TOTAL:</b>	<b>76</b>	<b>81</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
 Fiscal Year 2021

<b>NEW CASES RECEIVED</b>	<b>FY 2020</b>	<b>FY 2021</b>
Complaint	1,451	1,274
Attorney Trust Account Overdraft Notice	76	76
Reinstatement Petition Received	12	18
Resignation	5	5
Rule 19-742 Compliance Files	55	60
<b>TOTAL:</b>	<b>1,599</b>	<b>1,433</b>

<b>NEW DOCKETED CASES</b>	<b>FY 2020</b>	<b>FY 2021</b>
Complaint	253	155
Attorney Trust Account Overdraft Notice	17	21
Reinstatement Petition Received	10	16
Resignation	4	4
Child Support	1	0
<b>TOTAL:</b>	<b>285</b>	<b>196</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
 Fiscal Year 2021

<b>DOCKETED CASES BY LAW PRACTICE CATEGORY</b>	<b>FY 2020</b>	<b>FY 2021</b>
Attorney Trust Account	25	21
Bankruptcy	6	10
Civil Litigation	56	26
Contract	1	1
Criminal	8	5
Criminal – Prosecution	1	0
Criminal – Defense	27	19
Debt Collection	4	1
Employment Law	10	5
Family Law	22	24
Guardianship/CINA	4	4
Immigration	14	13
Injury to Persons, Property, etc.	26	6
Landlord – Tenant	5	1
Other Categories	22	19
Other – Criminal Conduct	5	0
Other – Personal Conduct	12	11
Probate	14	6
Real Estate	11	7
Reinstatement	10	16
Worker’s Compensation	2	1
<b>TOTAL:</b>	<b>285</b>	<b>196</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2021

<b>DOCKETED CASES BY LOCALE</b>	<b>FY 2020</b>	<b>FY 2021</b>
Allegany County	0	1
Anne Arundel County	25	16
Baltimore City	55	33
Baltimore County	32	30
Calvert County	3	0
Caroline County	0	2
Carroll County	1	3
Cecil County	2	0
Charles County	0	1
Dorchester County	0	0
Frederick County	2	5
Garrett County	2	2
Harford County	6	4
Howard County	13	7
Kent County	1	1
Montgomery County	57	38
Prince George's County	42	30
Queen Anne's County	0	0
Somerset County	0	0
St Mary's County	1	2
Talbot County	0	1
Washington County	4	1
Wicomico County	4	2
Worcester County	1	0
Out of State	34	17
<b>TOTAL:</b>	<b>285</b>	<b>196</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2021

<b>DOCKETED CASES BY PRIMARY RULE:</b> (Primary rule violated may change during the course of the case <u>only the primary rule alleged is indicated below.</u> )	<b>FY 2020</b>	<b>FY 2021</b>
Competence (1.1)	21	13
Scope of representation/allocation of authority (1.2)	3	3
Diligence (1.3)	28	30
Communication (1.4)	27	20
Fees (1.5)	13	10
Confidentiality of Information (1.6)	2	1
Conflict of Interest: General Rule (1.7)	3	5
Conflict of Interest: Current Clients: Specific Rules (1.8)	3	3
Duties to Former Clients (1.9)	4	1
Imputation of Conflicts of Interest: General Rule (1.10)	1	2
Safekeeping Property (1.15)	45	32
Declining or Terminating Representation (1.16)	7	1
Duties to Prospective Clients (1.18)	0	1
Meritorious Claims and Contentions (3.1)	2	3
Expediting Litigation (3.2)	1	0
Candor Toward the Tribunal (3.3)	3	0
Fairness to Opposing Party and Counsel (3.4)	4	0
Impartiality and Decorum of the Tribunal (3.5)	0	0
Trial Publicity (3.6)	0	0
Lawyer as Witness (3.7)	0	2
Special Responsibilities of a Prosecutor (3.8)	1	0
Truthfulness in Statements to Others (4.1)	2	0
Communication with Person Represented by Counsel (4.2)	2	1
Dealing with Unrepresented Person (4.3)	2	0
Respect for the Rights of Third Persons (4.4)	2	1
Responsibilities of Partners, Managers, and Supervisory Lawyers (5.1)	2	0
Responsibilities Regarding Nonlawyer Assistants (5.3)	1	0
Unauthorized Practice of Law; Multijurisdictional Practice of Law (5.5)	23	4
Communications Concerning a Lawyer's Services (7.1)	2	0
Direct Contact with Prospective Clients (7.3)	0	0
Firm Names and Letterhead (7.5)	0	0
Bar Admission and Disciplinary Matters (8.1)	19	9
Judicial and Legal Officials (8.2)	0	1
Misconduct (8.4)	0	0
Misconduct - Violate or attempt to violate rules through another (8.4(a))	1	0
Misconduct - Commit a criminal act (8.4(b))	10	1
Misconduct - Dishonesty, fraud, deceit, misrepresentation (8.4(c))	10	11
Misconduct - Prejudicial to administration of justice (8.4(d))	11	15
Misconduct - Knowingly manifest bias or prejudice (8.4(e))	2	1
Other (Reinstatement, Reciprocal, Inactive, etc.)	28	25
<b>TOTAL:</b>	<b>285</b>	<b>196</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2021

<b>DISPOSITION OF CASES</b>	<b>FY 2020</b>	<b>FY 2021</b>
Administratively Closed	39	72
Disbarment by COA	31	22
Disbarment by Consent	33	21
Dismissed by Commission	60	63
Dismissed by Court	8	10
Dismissed with Warning	45	36
Inactive by COA	0	1
Inactive by Consent	6	3
Indefinite Suspension	7	7
Indefinite Suspension by Consent	6	24
Reinstatement – Denied	6	8
Reinstatement – Granted	3	7
Reinstatement – Withdrawn	1	0
Reprimand by Commission	27	24
Reprimand by COA	1	0
Reprimand by COA by Consent	10	5
Resignation	5	4
Suspension 30 Days	0	0
Suspension 30 Days by Consent	0	0
Suspension 60 Days	3	0
Suspension 60 Days by Consent	2	3
Suspension 90 Days	0	0
Suspension 120 Days	0	2
Suspension 180 Days	0	4
Suspension 1 Year	0	0
<b>TOTAL:</b>	<b>293</b>	<b>316</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
 Fiscal Year 2021

<b>DISCIPLINARY ACTION (by number of attorneys)</b>	<b>FY 2020</b>	<b>FY 2021</b>
Disbarment	11	10
Disbarment by Consent	17	11
Indefinite Suspension	5	6
Indefinite Suspension by Consent	6	17
Suspension	5	7
Dismissed by COA	8	6
Inactive	0	1
Inactive by Consent	5	3
Interim Suspension	0	2
Reinstatement – Denied	6	8
Reinstatement – Granted	3	7
Reinstatement – Withdrawn	1	0
Reprimand by Commission	26	23
Reprimand by COA	1	0
Reprimand by COA by Consent	5	5
Resignation	5	4
<b>TOTAL:</b>	<b>104</b>	<b>110</b>

ATTORNEY GRIEVANCE COMMISSION  
OF MARYLAND  
Annapolis, Maryland

AUDITED FINANCIAL STATEMENTS  
June 30, 2021 and 2020

<b><u>TABLE OF CONTENTS</u></b>	<b><u>Page(s)</u></b>
Independent Auditor's Report	3-4
Statements of Financial Position	5
Statements of Budget, Receipts, Expenditures, and Net Assets	6
Statements of Cash Flows	7
Notes to Financial Statements	8-12
Appendix A: Additional Required Disclosures Under GASB 75	14-21
Supplementary Schedules	23-24

## INDEPENDENT AUDITOR'S REPORT

To the Commissioners  
Attorney Grievance Commission of Maryland

### Report on the Financial Statements

We have audited the accompanying financial statements of the Attorney Grievance Commission of Maryland, which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of budget, receipts, expenditures, and net assets, and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

**ALEXANDRIA**  
1900 Duke Street, Suite 110  
Alexandria, VA 22314  
703.299.6565

**ANNAPOLIS**  
180 Admiral Cochrane Drive, Suite 520  
Annapolis, MD 21401  
410.841.5575

**LEXINGTON PARK**  
22738 Maple Road, Suite 201  
Lexington Park, MD 20653  
301.862.3367

## **Basis for Qualified Opinion**

The Commission recognized expense for certain software costs totaling \$173,000 for the year ended June 30, 2020. In our opinion, in accordance with accounting principles generally accepted in the United States of America, these costs should have been recognized for the year ended June 30, 2021. See Note 10 for additional detail regarding this matter and the accounts affected.

## **Qualified Opinion**

In our opinion, except for the effects on the financial statements of expensing the software costs as described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material aspects, the financial position of the Attorney Grievance Commission of Maryland as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in blue ink, appearing to read "Heim Lantz". The signature is stylized and fluid.

HeimLantz CPAs & Advisors, LLC  
Annapolis, Maryland

September 16, 2021

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2021 and 2020**

**ASSETS**

	<b>2021</b>	<b>2020</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,168,947	\$ 576,604
Certificates of deposit - short-term	3,750,000	3,500,000
Client Protection Fund accounts receivable	87,242	100,020
Prepaid expenses	10,911	12,147
<b>TOTAL CURRENT ASSETS</b>	<b>5,017,100</b>	<b>4,188,771</b>
Property and equipment, net	37,647	52,350
 <b>NON-CURRENT ASSETS</b>		
Certificates of deposit - long-term	500,000	750,000
Security deposits	20,020	20,020
<b>TOTAL NON-CURRENT ASSETS</b>	<b>520,020</b>	<b>770,020</b>
<b>TOTAL ASSETS</b>	<b>\$ 5,574,767</b>	<b>\$ 5,011,141</b>
 <b>LIABILITIES AND NET ASSETS</b>		
 <b>CURRENT LIABILITIES</b>		
Accounts payable and other current liabilities	\$ 168,124	\$ 202,722
Payroll liabilities	310	1,265
Pension payable	326,208	318,789
Accrued compensated absences	199,301	199,238
Current portion of deferred lease expense	5,859	5,859
<b>TOTAL CURRENT LIABILITIES</b>	<b>699,802</b>	<b>727,873</b>
Deferred lease expense	17,578	23,438
Retiree health insurance credit plan	1,026,525	919,581
<b>TOTAL LIABILITIES</b>	<b>1,743,905</b>	<b>1,670,892</b>
 <b>NET ASSETS</b>		
Restricted fund balance	771,755	94,775
Unrestricted fund balance	3,059,107	3,245,474
<b>TOTAL NET ASSETS</b>	<b>3,830,862</b>	<b>3,340,249</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 5,574,767</b>	<b>\$ 5,011,141</b>

The accompanying notes are an integral part of the financial statements.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
STATEMENTS OF BUDGET, RECEIPTS, EXPENDITURES AND NET ASSETS  
FOR THE YEARS ENDED JUNE 30, 2021 and 2020**

	<u>2021</u>			<u>2020</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>	<u>Actual</u>
<b>COMMISSION RECEIPTS</b>				
Attorney assessments	\$ 4,566,140	\$ 4,507,690	\$ 58,450	\$ 4,497,115
Investment income	54,707	60,000	(5,293)	138,862
Court recovered costs	40,194	45,000	(4,806)	36,905
<b>TOTAL RECEIPTS</b>	<u>4,661,041</u>	<u>4,612,690</u>	<u>48,351</u>	<u>4,672,882</u>
<b>COMMISSION EXPENSES</b>				
Personnel costs	3,139,497	3,406,275	(266,778)	3,177,236
Case management costs	217,542	232,000	(14,458)	162,756
Staff support	32,481	112,700	(80,219)	66,639
Outside services	105,584	113,500	(7,916)	110,026
Information technology support	150,754	216,000	(65,246)	336,419
Office expense	306,439	368,945	(62,506)	353,869
Court mandated costs	126,513	150,000	(23,487)	120,352
<b>TOTAL EXPENDITURES</b>	<u>4,078,810</u>	<u>4,599,420</u>	<u>(520,610)</u>	<u>4,327,299</u>
<b>INCREASE IN UNRESTRICTED FUND BALANCE BEFORE COURT ORDERED REFUND</b>	582,231	13,270	568,961	345,583
Refunding of funds dedicated to the Maryland Professionalism Center	<u>3,157</u>	<u>-</u>	<u>(3,157)</u>	<u>341,466</u>
<b>INCREASE IN NET ASSETS</b>	<u>\$ 585,388</u>	<u>\$ 13,270</u>	<u>\$ 565,804</u>	<u>\$ 687,049</u>
<b>NET ASSETS, BEGINNING OF YEAR</b>	3,340,249			4,194,358
<b>RESTRICTED FUND BALANCE, PRIOR YEAR</b>	(94,775)			(1,541,158)
<b>RESTRICTED FUND BALANCE, CURRENT YEAR</b>	771,755			94,775
<b>UNRESTRICTED FUND BALANCE</b>	<u>3,059,107</u>			<u>3,245,474</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,830,862</u>			<u>\$ 3,340,249</u>

The accompanying notes are an integral part of the financial statements.

**THE ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2021 and 2020**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>2021</b>	<b>2020</b>
Increase in net assets:	\$ 582,231	\$ 345,583
Adjustments to reconcile increase in unrestricted net assets to cash provided by (used in) operating activities		
Depreciation	21,819	25,926
(Increase) decrease in:		
Client Protection Fund accounts receivable	12,778	(8,421)
Prepaid expenses	1,236	(1,643)
Increase (decrease) in:		
Accounts payable	(34,598)	96,318
Payroll liabilities	(955)	1,266
Pension payable	7,419	140,748
Accrued compensated absences	63	39,547
Retiree health insurance credit plan	106,944	60,567
Deferred lease expense	(5,860)	(5,859)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>691,076</b>	<b>694,032</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments - net	-	500,000
Purchase of property & equipment	(7,117)	(7,690)
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b>(7,117)</b>	<b>492,310</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Court ordered transfer to the Client Protection Fund	(94,775)	(1,541,158)
Refund from the Maryland Professionalism Center	3,157	341,466
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(91,618)</b>	<b>(1,199,692)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>592,341</b>	<b>(13,350)</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>576,606</b>	<b>589,956</b>
<b>CASH AT END OF YEAR</b>	<b>\$ 1,168,947</b>	<b>\$ 576,606</b>

The accompanying notes are an integral part of the financial statements.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 and 2020**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES**

*Nature of the Commission*

The Attorney Grievance Commission of Maryland, (the Commission) was authorized and created by the Court of Appeals of Maryland on February 10, 1975 to oversee the conduct of both Maryland lawyers and nonmembers of the Maryland Bar who engage in the practice of law in the State. The Commission investigates and, where indicated, prosecutes attorneys whose conduct violates the Maryland Attorneys' Rules of Professional Conduct as well as those engaged in the unauthorized practice of law.

*Basis of Accounting*

As an instrumentality of the Maryland Court of Appeals, the Commission maintains its accounting records on a basis consistent with generally accepted accounting principles. The Commission's funds are used to account for the proceeds of revenue sources that are restricted to expenditures for specific purposes.

*Revenue and Revenue Recognition*

Attorney assessments are the Commission's primary source of revenue. Assessments are received through payments made by individual attorneys to the Client Protection Fund of the Bar of Maryland (CPF) on a billing which includes assessments for CPF and the Commission. These annual assessments are required by the Maryland Judiciary for any individual admitted to practice before the Court of Appeals or issued a certificate of special authorization pursuant to Title 19, Chapter 200 of the Maryland Rules.

Since there is no requirement that an individual remain admitted to practice law in the State of Maryland, assessments are deemed to be revenue only when collected. When assessments are collected by the Client Protection Fund, but not yet remitted to the Commission, they appear as a receivable on these financial statements. Based on prior experience, management feels that all amounts will be collected; therefore, there is no allowance for doubtful accounts included in these financial statements. The assessment collected by the Commission for each attorney in practice was \$110 for the year ended June 30, 2021 and \$110 for the year ended June 30, 2020. The number of practicing attorneys as of June 30, 2021 and 2020 was 41,626 and 40,615, respectively.

*Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

*Income Tax Status*

The Commission is an instrumentality of the Maryland Court of Appeals and as such is not subject to income taxes. Accordingly, no provision has been made. The Commission believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

*Cash and Cash Equivalents*

Cash and cash equivalents represent cash held in checking and money market accounts with original maturities of less than ninety days.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2021 and 2020**

---

Investments

The Commission invests solely in brokered, negotiable, certificates of deposit. Because the certificates of deposit are purchased in increments of \$250,000 or less, they are fully insured by the FDIC. Accordingly, there is virtually no risk of gain or loss if the investments are held to maturity.

Management intendeds to hold all certificates of deposit to maturity. In accordance with FASB ASC 825, *Financial Instruments – Overall*, these investments are carried at cost.

Any certificates of deposit that mature within one year of the financial statement date are classified on the statement of financial position as “certificates of deposit - short-term” and those with maturity dates greater than one year after the financial statement date are classified “certificates of deposit – long-term”.

Property and Equipment

Acquisitions of equipment and furniture and all expenditures for repairs, maintenance, and betterments costing \$1,000 or greater that materially prolong the useful lives of assets are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Equipment and furniture are stated at cost, less accumulated depreciation. Depreciation and amortization are computed using the straight-line method over estimated useful lives of three to thirty-nine years. Leasehold improvements are amortized on the straight-line method over the shorter of the lease term or estimated useful life of the asset.

Compensated Absences

The entity accrues a liability for certain sick leave, and all annual leave which has been earned but not taken by the employees. Employees can earn a maximum of 25 days for annual leave per year. Annual leave can be accumulated up to 35 days. There is no requirement that annual leave be taken in the year earned. Upon termination, employees are paid for any accumulated annual leave. Employees hired prior to January 1, 1989 are reimbursed one third of accumulated sick leave, up to sixty days upon termination. Employees hired after 1988 are not reimbursed for accumulated sick leave. As of June 30, 2021, there are only two current employees hired prior to January 1, 1989.

**NOTE 2 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of June 30:

	2021	2020
Computer equipment	\$ 120,324	\$ 113,208
Furniture and fixtures	88,202	88,202
Leasehold improvements	17,390	17,390
Software	118,796	118,796
Total property and equipment	344,712	337,596
Less accumulated depreciation	307,065	285,246
Property and equipment, net	<u>\$ 37,647</u>	<u>\$ 52,350</u>

Depreciation expense for the periods ending June 30, 2021 and 2020 was \$21,819 and \$25,926 respectively.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2021 and 2020**

---

**NOTE 3 - PENSION PLAN**

The Commission sponsors a trustee defined contribution pension plan covering substantially all employees meeting minimum age and service requirements. Contributions to the plan for the years ended June 30, 2021 and 2020 were \$326,208 and \$318,789 respectively. This amount is equal to 15% of the participant's compensation. For periods ending June 30, 2021 and 2020, the amount owed by the Commission to the plan was \$326,208 and \$318,789 respectively.

**NOTE 4 – OTHER POSTEMPLOYMENT BENEFITS**

On September 1, 2012 the Commission adopted an Other Postemployment Benefit Plan (OPEB) to provide health insurance reimbursement benefits to eligible retirees and their surviving spouses. The official name of the plan is “The Attorney Grievance Commission of Maryland Retiree Health Insurance Credit Plan.” Eligible retirees include employees with at least ten years of service and have attained age fifty-five, or persons who have become disabled and are receiving benefits under the terms of the Social Security Act. Surviving spouses must have been covered under this plan at the time of the retiree’s death and enroll in the Plan on the first day of the month following the death of the covered retiree. Plan benefits will be paid directly by the Commission to the retiree at a rate of the lesser of \$4,200 annually or their actual health insurance premiums.

An actuarial valuation is performed to determine the outstanding “Net OPEB Liability” on an annual basis. This valuation is performed as of the final day of the prior year, and reflects what the Commission’s liability would be if all eligible employees terminated employment at that date. See below for key actuarial and balance information for the most recent valuation.

**Key Actuarial Factors**

Actuarial cost method	Entry age normal cost method
Discount rate	2.45%
Actuarial valuation date	June 30, 2020

The “2020 Net OPEB Liability” was calculated as \$1,065,608. See **Appendix A** for additional information regarding how this figure was calculated, as well as additional disclosures required under GASB 75 - *Accounting and Financial Reporting for Postemployment Benefits Other than Pension*.

During the year ended June 30, 2021, the Commission made payments \$39,083 to current retirees, thereby reducing the OPEB liability to \$1,026,525, as of June 30, 2021. This balance is reflected on the statement of position as “retiree health insurance credit plan”.

**NOTE 5 – LEASE COMMITMENT**

The Commission leases office space in Annapolis, MD. The lease calls for monthly rental payments beginning on July 1, 2016. In addition to lease payments, the Commission is responsible for their portion of common area maintenance and property tax of about \$900 per month. The lease is an operating lease and the agreement expires in 2025, with an option to renew for up to five years. In the normal course of business, it is expected that available options to renew will be exercised.

In addition, at signing, the lease included a lease incentive of deferred lease expense for the first three months of the agreement. The remaining amount of deferred lease expense provided by the lessor at June 30, 2021 is \$17,578. This amount is reported as “deferred lease expense” on the Statement of Financial Position and is amortized over the life of the lease.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2021 and 2020**

---

The following is a schedule, by year, of future minimum rental payments required under the operating lease agreements:

June 30, 2022	240,236
June 30, 2023	240,236
June 30, 2024	240,236
June 30, 2025	<u>180,177</u>
<b>Total</b>	<b><u>\$ 900,885</u></b>

**NOTE 6 - RELATED PARTY TRANSACTIONS**

*Revenue*

The Commission has significant transactions with the Client Protection Fund of the Bar of Maryland (CPF), an instrumentality of the State of Maryland. All attorney assessments are collected by CPF and the Commission's portion is transferred monthly by check. At year end, CPF owed the Commission attorney assessments in the amount of \$1,500 and \$1,540 at June 30, 2021 and 2020, respectively.

*Reimbursable Expenses*

The Commission provided office space, salary and benefits to three CPF employees. CPF reimburses the Commission for these expenses on a quarterly basis. During the years ending June 30, 2021 and 2020, the Client Protection Fund of the Bar of Maryland was billed \$329,100 and \$338,395, respectively, by the Commission for fees incurred for salaries, benefits and lease expenses. At June 30, 2021 and 2020, the Client Protection Fund of the Bar of Maryland owed these fees to the Commission in the amount of \$85,742 and \$98,480, respectively.

**NOTE 7 – BONDS**

The Commission has a \$6,000,000 blanket crime protection insurance policy in effect for employee dishonesty.

**NOTE 8 – CONTINGENCIES**

Prior to the 2014 fiscal year, the Maryland Court of Appeals, at its discretion, was permitted to order a transfer of funds from the Commission to court related agencies. On March 13, 2014 an Administrative Order was issued by the Maryland Court of Appeals, requiring the Commission to maintain a net asset balance of 75% of the prior year's fiscal expenditures. Any excess net asset amount would be due to the Client Protection Fund, as of 30 days following the issuance of annual audited financial statements.

As this amount cannot be determined by the Commission as of the fiscal year end, and it has not been declared or approved by the Courts, it is not a current liability of the Commission, but rather a restricted portion of net assets. Per this Order, at June 30, 2021 and 2020, the Commission owed \$771,755 and \$94,775 to the Client Protection Fund, respectively. These amounts are reported as "Restricted Fund Balance" on the Statements of Financial Position. The \$94,775 owed as of June 30, 2020 was paid to the Client Protection Fund by the Commission on September 24, 2020.

In addition, on October 17, 2019, and as directed by the Court of Appeals of Maryland, the Commission received a refund of unspent funds from the Maryland Professionalism Center in the amount of \$341,466. On June 22, 2021, the Commission received a second payment in the amount of \$3,157. The Commission does not anticipate additional refunds in the future.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2021 and 2020**

Beginning Net Assets	\$ 3,340,249
Plus Refund From Maryland Professionalism Center:	3,157
Plus Net income:	582,231
Less Balance Paid Prior Year:	(94,775)
Ending Net Assets	\$ 3,830,862
Total FY2021 Expenditures	\$ 4,078,810
75% of Total Expenditures	3,059,108
Excess Fund Balance, June 30, 2021	\$ 771,755

**NOTE 9 – MANAGEMENT’S SUBSEQUENT REVIEW**

The Commission has evaluated subsequent events through September 16, 2021 the date which the financial statements were available to be issued, and no events were noted that would materially impact the financial statements.

**NOTE 10 – RECOGNITION OF CERTAIN SOFTWARE COSTS**

The Commission entered into an agreement to upgrade its internal software system for \$173,000 in June 2020, and recognized this expense in the year that the agreement was made. The Commission paid a deposit of \$50,000 at that time. Under accounting principles generally accepted in the United States (US GAAP), expenses should be recognized in the period that the corresponding benefit has been received. That is, the year the system upgrade work is performed. The Commission’s treatment of this expenditure is a departure from US GAAP and a summary of the effect of departure is provide below.

As of and for the year ended June 30, 2020:

<u>Account</u>	<u>As Reported</u>	<u>Per US GAAP</u>	<u>Effect of departure</u>
Software license/updates expense	\$ 196,963	\$ 23,963	+ 173,000
Prepaid expense	\$ 12,147	\$ 62,147	- 50,000
Accounts payable	\$ 202,722	\$ 79,755	+ 123,000
Net assets	\$ 3,340,249	\$ 3,513,249	- 173,000

As of and for the year ended June 30, 2021:

<u>Account</u>	<u>As Reported</u>	<u>Per US GAAP</u>	<u>Effect of departure</u>
Software license/updates expense	\$ 20,650	\$ 193,650	- 173,000
Net assets	\$ 3,830,862	\$ 3,830,862	No change to end. bal.

**NOTE 11 – RECLASSIFICATIONS**

Certain amounts in the prior periods presented have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on previously reported net income.

# Appendix A

Additional Required Disclosures Under GASB 75

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2021

Change in Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
<b>Balance as of June 30, 2019 for FYE 2020</b>	\$958,795	\$0	\$958,795
Changes for the Year			
Service Cost	35,343		35,343
Interest	29,333		29,333
Changes of Benefit Terms	0		0
Experience Losses/(Gains)	(4,067)		(4,067)
Trust Contribution - Employer		39,214	(39,214)
Net Investment Income		0	0
Changes in Assumptions	85,418		85,418
Benefit Payments (net of retiree contributions)	(39,214)	(39,214)	0
Administrative Expense		0	0
Net Changes	106,813	0	106,813
<b>Balance as of June 30, 2020 for FYE 2021</b>	<b>\$1,065,608</b>	<b>\$0</b>	<b>\$1,065,608</b>
Funded status		0.00%	

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2021

OPEB Expense

1. Service Cost	\$ 35,343
2. Interest	29,333
3. Projected Earnings on OPEB Trust	0
4. OPEB Administrative Expense	0
5. Changes in Benefit Terms	0
6. Differences Between Expected and Actual Earnings	
In Current Fiscal Year Recognized in Current Year	0
From Past Years Recognized in Current Year	0
Total	0
7. Differences Between Expected and Actual Experience	
In Current Fiscal Year Recognized in Current Year	(407)
From Past Years Recognized in Current Year	(5,840)
Total	(6,247)
8. Changes in Assumptions	
In Current Fiscal Year Recognized in Current Year	8,542
From Past Years Recognized in Current Year	168
Total	8,710
<b>9. Total OPEB Expense</b>	<b>\$ 67,139</b>

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2021

Sensitivity of Total and Net OPEB Liability

The following table presents Attorney Grievance Commission's Total and Net OPEB liability. We also present the Total and Net OPEB liability if it is calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher.

Discount Rate	1% Decrease 1.45%	Discount Rate 2.45%	1% Increase 3.45%
Total OPEB Liability	\$1,212,785	\$1,065,608	\$943,798
Net OPEB Liability/(Asset)	\$1,212,785	\$1,065,608	\$943,798

The following table presents Attorney Grievance Commission's Total and Net OPEB liability. We also present the Total and Net OPEB liability if it is calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher.

Ultimate Trend	1% Decrease 3.00%	Medical Trend 4.00%	1% Increase 5.00%
Total OPEB Liability	\$920,506	\$1,065,608	\$1,248,319
Net OPEB Liability/(Asset)	\$920,506	\$1,065,608	\$1,248,319

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2021

Deferred Inflows/Outflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, Attorney Grievance Commission recognized an OPEB expense of \$67,139. At June 30, 2021, Attorney Grievance Commission reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 47,088
Changes of assumptions	120,056	31,810
Net difference between projected and actual earnings on OPEB plan investments	-	-
Employer contribution subsequent to measurement date	-	
<b>Total</b>	<b>\$ 120,056</b>	<b>\$ 78,898</b>

\$0 reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Fiscal Year Ended June 30	Measurement Date	Earnings (Inflow)/Outflow
2022	6/30/2021	\$ 2,463
2023	6/30/2022	2,463
2024	6/30/2023	2,463
2025	6/30/2024	2,463
2026	6/30/2025	2,463
Thereafter	6/30/2026 and after	28,843

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2021

Schedule of Differences between Projected and Actual Earnings on OPEB Plan Investments

In conformity with paragraph 86b of Statement 75, the effects of differences between projected and actual earnings on OPEB plan investments are recognized in collective OPEB expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period. The following table illustrates the application of this requirement.

Increase (Decrease) in OPEB Expense Arising from the Recognition of Differences between Projected and Actual Earnings on OPEB Plan Investments											
Year	Differences between Projected and Actual Earnings on OPEB Plan Investments	Recognition Period (Years)	2017	2018	2019	2020	2021	2022	2023	2024	2025
2017	\$	5	\$ -	-	-	-	-	-	-	-	-
2018		5		\$ -	-	-	-	-	-	-	-
2019		5			\$ -	-	-	-	-	-	-
2020		5				\$ -	-	-	-	-	-
2021		5					\$ -	-	-	-	-
<b>Net increase (decrease) in OPEB expense</b>			<b>\$ -</b>								

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Differences between Projected and Actual Earnings on OPEB Plan Investments

Year	Investment Earnings Less than Projected (a)	Investment Earnings Greater Than Projected (b)	Amounts Recognized in OPEB Expense Through June 30, 2020 (c)	Balances at June 30, 2020	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-
				<b>\$ -</b>	<b>\$ -</b>

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2021

Schedule of Differences between Expected and Actual Experience

In conformity with paragraph 86a of Statement 75, the effects of differences between expected and actual experience are recognized in collective OPEB expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the remaining service lives of all employees that are provided with OPEB through the OPEB plan (active and inactive employees), determined as of the beginning of the measurement period. The following table illustrates the application of this requirement.

Increase (Decrease) in OPEB Expense Arising from the Recognition of Differences between Expected and Actual Experience															
Year	Differences between Expected and Actual Experience	Recognition Period (Years)	Prior	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Thereafter
Prior			\$ -	-	-	-	-	-	-	-	-	-	-	-	-
2016		1		\$ -	-	-	-	-	-	-	-	-	-	-	-
2017		1			\$ -	-	-	-	-	-	-	-	-	-	-
2018		10				\$ -	-	-	-	-	-	-	-	-	-
2019	(32,870)	10					\$ (3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(6,574)
2020	(25,525)	10						\$ (2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(7,654)
2021	(4,067)	10							\$ (407)	(407)	(407)	(407)	(407)	(407)	(1,625)
<b>Net increase (decrease) in OPEB expense</b>			\$ -	\$ -	\$ -	\$ -	\$ (3,287)	\$ (5,840)	\$ (6,247)	\$ (6,247)	\$ (6,247)	\$ (6,247)	\$ (6,247)	\$ (6,247)	\$ (15,853)

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Differences between Expected and Actual Experience

Year	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in OPEB Expense Through June 30, 2020 (c)	Balances at June 30, 2020	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ -	\$ -	\$ -	\$ -
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	32,870	9,861	-	23,009
2020	-	25,525	5,106	-	20,419
2021	-	4,067	407	-	3,660
				\$ -	\$ 47,088

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2021

Schedule of Changes of Assumptions

In conformity with paragraph 86a of Statement 75, the effects of changes of assumptions should be recognized in OPEB expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the remaining service lives of all employees that are provided with OPEB through the OPEB plan (active and inactive employees), determined as of the beginning of the measurement period. The following table illustrates the application of this requirement.

Increase (Decrease) in OPEB Expense Arising from the Effects of Changes of Assumptions															
Year	Changes of Assumptions	Recognition Period (Years)	Prior	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Thereafter
Prior	\$ -		\$ -												
2016	-	1		\$ -											
2017	-	1			\$ -										
2018	(48,022)	10				\$ (4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,804)
2019	(4,280)	10					\$ (428)	(428)	(428)	(428)	(428)	(428)	(428)	(428)	(856)
2020	53,976	10						\$ 5,398	5,398	5,398	5,398	5,398	5,398	5,398	16,190
2021	85,418	10							\$ 8,542	8,542	8,542	8,542	8,542	8,542	34,166
<b>Net increase (decrease) in OPEB expense</b>			\$ -	\$ -	\$ -	\$ (4,802)	\$ (5,230)	\$ 168	\$ 8,710	\$ 8,710	\$ 8,710	\$ 8,710	\$ 8,710	\$ 8,710	\$ 44,696

Deferred Outflows of Resources and Deferred Inflows of Resources Arising from Changes of Assumptions

Year	Increases in the Total OPEB Liability (a)	Decreases in the Total OPEB Liability (b)	Amounts Recognized in OPEB Expense Through June 30, 2020 (c)	Balances at June 30, 2020	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ -	-	\$ -	\$ -
2016	-	\$ -	-	-	-
2017	-	-	-	-	-
2018	-	48,022	19,208	-	28,814
2019	-	4,280	1,284	-	2,996
2020	53,976	-	10,796	43,180	-
2021	85,418	-	8,542	76,876	-
				\$ 120,056	\$ 31,810

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2021

Schedule of Changes in the Total Liability and Related Ratios

Changes in Employer's Net OPEB Liability and Related Ratios Last  
10 Fiscal Years

Disclosure for fiscal year ending: Measurement Date:	2021 6/30/2020	2020 6/30/2019	2019 6/30/2018	2018 6/30/2017	2017 6/30/2016	2016 6/30/2015	2015 6/30/2014	2014 6/30/2013	2013 6/30/2012	2012 6/30/2011
<b>Total OPEB liability</b>										
Service Cost	\$ 35,343	\$ 39,485	\$ 39,422	\$ 42,932						Information for FYE 2017 and earlier is not available
Interest Cost	29,333	31,845	31,258	25,234						
Changes in Benefit Terms	-	-	-	-						
Differences Between Expected and Actual Experience	(4,067)	(25,525)	(32,870)	-						
Changes of Assumptions	85,418	53,976	(4,280)	(48,022)						
Benefit Payments	(39,214)	(38,682)	(28,927)	(24,441)						
Net Change in Total OPEB Liability	106,813	61,099	4,603	(4,297)						
Total OPEB liability - Beginning of Year	958,795	897,696	893,093	897,390						
Total OPEB Liability - End of Year	<u>1,065,608</u>	<u>958,795</u>	<u>897,696</u>	<u>893,093</u>						

Plan Fiduciary Net Position  
Last 10 Fiscal Years

Disclosure for fiscal year ending: Measurement Date:	2021 6/30/2020	2020 6/30/2019	2019 6/30/2018	2018 6/30/2017	2017 6/30/2016	2016 6/30/2015	2015 6/30/2014	2014 6/30/2013	2013 6/30/2012	2012 6/30/2011
Contributions - Employer	\$ 39,214	\$ 38,682	\$ 28,927	\$ 24,441						Information for FYE 2017 and earlier is not available
Net Investment Income	-	-	-	-						
Benefit Payments (net of retiree contributions)	(39,214)	(38,682)	(28,927)	(24,441)						
Administrative Expense	-	-	-	-						
Net Change in Fiduciary Net Position	-	-	-	-						
Fiduciary Net Position - Beginning of Year	-	-	-	-						
Fiduciary Net Position - End of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>						
Net OPEB Liability	1,065,608	958,795	897,696	893,093						
Fiduciary Net Position as a % of Total OPEB Liability	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>						
Covered-Employee Payroll <sup>1</sup>										
Net OPEB Liability as a % of Payroll <sup>1</sup>										
Expected Average Remaining Service Years of All Participants	10	10	10	10						

**-Notes to Schedule:**

Benefit changes: None.

Changes of assumptions: The discount rate was changed as follows:  
The discount rate changes year-to-year: 2.45% 3.13% 3.62% 3.58%  
The medical trend was updated to the latest model released by the SOA and excludes the impact of the Cadillac Tax  
The mortality assumption was updated to the latest experience study on public sector employees and retirees released by the SOA

<sup>1/</sup> Because this OPEB plan does not depend on salary, we do not have salary information.