

# ATTORNEY GRIEVANCE COMMISSION OF MARYLAND



## 48th Annual Report

July 1, 2022 thru June 30, 2023

### 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.

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**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**48th Annual Report (Fiscal Year 2023)**  
**July 1, 2022 through June 30, 2023**

At the conclusion of fiscal year 2022, Betty Smith Adams, Esquire retired as a member of the Attorney Grievance Commission. Ms. Adams was first appointed to the Commission by the Supreme Court of Maryland in 2010. On June 30, 2022, the Supreme Court of Maryland appointed David Coaxum, Esquire to fill the vacancy left by Ms. Adams's retirement. On March 17, 2023, Bar Counsel Lydia E. Lawless left the office following 12 years of service. Ms. Lawless began working for the Commission in 2011 as an Assistant Bar Counsel. In 2016, she was promoted to Senior Assistant Bar Counsel, and on July 1, 2017, Ms. Lawless became the 4<sup>th</sup> Bar Counsel of the State of Maryland. The Commission recognizes Ms. Adams's and Ms. Lawless's dedication, professionalism, and outstanding service to the organization.

Upon Ms. Lawless's departure, Erin Risch was appointed Acting Bar Counsel. Also during the year, Jessica B. McCully was promoted to Deputy Bar Counsel, and Caitlin Phillips was promoted to Staff Attorney. In addition, the Office of Bar Counsel welcomed Investigator Andrew Logan to the staff.

During fiscal year 2023, the Supreme Court of Maryland appointed two new members to the Attorney Grievance Commission. On July 21, 2022, the Supreme Court of Maryland appointed Donna E. McBride, Esquire to fill the position vacated by Pilar C. Nichols, Esquire, and on September 15, 2022, the Supreme Court of Maryland appointed Deborah Warner-Dennis, Esquire to fill the position vacated by Nicole K. Barmore, Esquire.

The number of licensed attorneys in Maryland increased from 42,050 to 43,289. This year, the Office of Bar Counsel opened 1,614 files, up from 1,589 in fiscal year 2022 (FY 2022). Bar Counsel docketed 156 matters for further investigation. Cases docketed for investigation included complaints received, reinstatement petitions, and attorney trust account overdraft notifications. The number of sanctioned attorneys, 65, decreased from FY 2022 when 79 received sanctions. The number of sanctioned attorneys is significantly lower than the ten-year average for all sanctions: approximately 81 per year. The number of reprimands, 37, is higher than the ten-year average. Disbarments, numbering 13, were significantly lower than the ten-year average of 27, while suspensions, 17, were lower than the ten-year average of 26.

The largest percentage of complaints docketed continues to involve attorneys located in Montgomery County (25%). Montgomery County is followed by Howard County (18%), Baltimore City (14%), and Prince George's County and out-of-state attorneys (12%). The practice areas at issue with the most docketed complaints were criminal defense (20%), civil litigation (17%), and family law (12%). The largest category of conduct complained about included some combination of competence, diligence, and communication failures, representing 30% of all docketed complaints, followed by issues involving safekeeping of property (16%).

As in previous years, the staff of the Office of Bar Counsel and the Executive Counsel and Director were involved in educational programs presented to lawyers, law students, and judges in an effort to alert participants to their ethical and professional obligations.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**DISCIPLINARY SUMMARIES**  
**Fiscal Year 2023**

ALFONSI, Christina – Commission Reprimand on June 7, 2023, after joining a multi-jurisdictional law practice, UpRight Law, LLC d/b/a/ Allen Chem Law or Law Solutions Chicago LLC, and agreeing to represent that company’s clients in Maryland bankruptcy matters, the attorney failed to supervise the company’s non-attorney staff, failed to make reasonable efforts to ensure that the company’s non-attorney staff members’ conduct was compatible with the attorney’s professional obligations and failed to provide the clients with sufficient information to enable the clients to give informed consent to allow the prepaid/unearned fees to be treated as earned upon receipt as provided in the company’s retainer agreements.

ALLEN, Melvin Louis, Jr. – Commission Reprimand on November 14, 2022, for failing to represent his client competently and diligently. The Respondent failed to properly notify prosecutors of his intent to present the testimony of two alibi witnesses during his client’s criminal trial, which resulted in the trial court precluding their testimony. The Respondent also failed to properly preserve the issue for appeal.

ASH-SHAKOOR, Anitra – Commission Reprimand on May 22, 2023, after joining a multi-jurisdictional law practice, UpRight Law, LLC d/b/a/ Allen Chem Law or Law Solutions Chicago LLC, and agreeing to represent that company’s clients in Maryland bankruptcy matters, the attorney failed to supervise the company’s non-attorney staff, failed to make reasonable efforts to ensure that the company’s non-attorney staff members’ conduct was compatible with the attorney’s professional obligations and failed to provide the clients with sufficient information to enable the clients to give informed consent to allow the prepaid/unearned fees to be treated as earned upon receipt as provided in the company’s retainer agreements. The attorney is not licensed in Maryland.

BITTNER, Richard Christopher – Commission Reprimand on February 21, 2023, for failing to safekeep unearned fees in his attorney trust account and failing to obtain his clients’ informed consent, confirmed in writing, to hold the funds outside of trust; failing to make required deposits in his attorney trust account and disbursing funds from his attorney trust account when the disbursement created a negative balance with respect to an individual client matter or all client matters in the aggregate. The Respondent overdrew his attorney trust account and, over a period of two years, commingled personal funds in his attorney trust account and negligently misappropriated client funds.

BRENT, Duncan K. – Commission Reprimand on October 24, 2022, for failing to represent his client competently and diligently and failing to adequately communicate with his client. The Respondent incorrectly calendared the statute of limitations for his client’s personal injury case. Due to this error, the Respondent failed to timely file a complaint, which resulted in his client losing her right to pursue her civil claim in court.

CAPLAN, David Ollie – Disbarred on September 13, 2022, effective immediately, in a reciprocal action from Arizona, for failing to properly safekeep funds in an attorney trust account and engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation. The Respondent received client funds for fees to be paid to the United States Patent and Trademark Office but failed

to remit the necessary payments, resulting in patent applications being deemed abandoned. The Respondent did not timely advise the client of the abandonments or of his failure to make necessary payments. The Respondent commingled the client's funds with his business and personal funds and failed to maintain proper attorney trust account records. In addition, the Respondent misrepresented to the State Bar of Arizona that he maintained professional liability insurance.

CARPIO, Abraham Fernando – Commission Reprimand on May 22, 2023, for failing to represent his client diligently, filing frivolous pleadings, failing to maintain candor to the tribunal, knowingly failing to disclose a material fact when disclosure was necessary to avoid assisting a criminal or fraudulent act by a client, failing to recognize a conflict of interest, engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation, and failing to make required deposits in an attorney trust account. In an immigration matter, the Respondent did not adequately engage in due diligence to determine whether representations that his client's parents lived together and whether his mother provided him financial or emotional support were accurate prior to filing pleadings. Upon learning that representations made to him were not true, the Respondent did not correct any records filed before the court, did not withdraw the matters filed before the court, and did not terminate the representation.

CHAUDRY, Adam Lane – Disbarment by Consent on January 3, 2023, 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. The Respondent pled guilty to fraud in connection with obtaining confidential phone records of a covered entity in violation of 18 U.S.C. § 1039.

COLLINS, Travis John – Commission Reprimand on October 30, 2022, for failing to represent his clients competently and diligently, failing to safekeep funds in an attorney trust account, failing to properly supervise non-attorney assistants, and practicing with or in the form of a professional corporation or association authorized for a practice law for a profit owned by a non-attorney. The Respondent was employed by a Virginia corporation that engaged in policy advocacy on immigration matters and employed attorneys who provided legal services to immigrants in immigration proceedings. The corporation's legal practice was improperly owned and operated by a non-attorney. While employed by the corporation, the Respondent provided legal services to immigration clients and failed to appropriately supervise non-attorney staff, failed to safekeep client funds, and failed to provide competent and diligent representation to clients.

CULBERSON, Wendy Barrow – Disbarred on March 27, 2023, effective immediately, for failing to adequately communicate with her client; collecting unreasonable fees; representing a client involving a conflict of interest; failing to safekeep funds in an attorney trust account; knowingly making false statements to Bar Counsel; 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; engaging in conduct that is prejudicial to the administration of justice; and failing to comply with attorney trust account record-keeping requirements. Over a period of several years, the Respondent misappropriated hundreds of thousands of dollars from her client by using her client's power of attorney to make cash withdrawals from bank accounts held for her client's benefit. The Respondent failed to provide her client with any contemporaneous invoices, accounting, or other documentation that might reflect any legitimate use of the cash withdrawals. The Respondent failed to maintain any client matter records or client ledgers. During

Bar Counsel's investigation, the Respondent made knowing and intentional misrepresentations of material facts to Bar Counsel and created inaccurate and false documentation to conceal her misappropriation.

DOLAN, Kathleen Anne – Suspension for nine months on November 18, 2022, effective immediately, in a reciprocal action from the District of Columbia, with the right to petition for reinstatement only following fulfillment of the conditions imposed by the District of Columbia Court of Appeals, for failing to abide by the scope of representation, failing to adequately communicate with her clients, charging unreasonable fees, failing to properly 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 obtain her clients' informed written consent to make an aggregate settlement of their claims, failing to safekeep funds in an attorney trust account, and failing to promptly notify her clients of the receipt of funds to which her clients were entitled. The Respondent negligently misappropriated client funds in connection with the litigation and settlement of a collective action during which her firm took a percentage of the settlement award as attorney's fees without client authorization. In addition, the Respondent failed to notify Bar Counsel of the discipline imposed in the District of Columbia. On April 21, 2023, the Supreme Court of Maryland ordered that the remainder of the Respondent's suspension would be stayed in favor of probation, subject to the condition that the Respondent comply with the Maryland Attorneys' Rules of Professional Conduct.

DORSEY, Jay B. – Commission Reprimand on December 29, 2022, for failing to promptly notify Bar Counsel of his discipline in another jurisdiction, knowingly making false statements to Bar Counsel, and failing to maintain complete records of his handling of entrusted funds. In 2006 and 2014, the Respondent received informal admonitions in the District of Columbia. In 2022, the District of Columbia Court of Appeals issued a public censure to the Respondent. The Respondent failed to report the informal admonitions and the public censure to Bar Counsel. During Bar Counsel's investigation, the Respondent misrepresented that he had not received any discipline from any jurisdiction during that time frame.

FOGAN, Byron Keith – Disbarment by Consent on January 5, 2023, 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. The Respondent pled guilty to one count of money laundering in violation of 18 U.S.C. § 1957. The Respondent failed to report the conviction to Bar Counsel for approximately six years.

FRANKLE, Alan Benjamin – Commission Reprimand on August 24, 2022, for failing to represent his client competently and diligently, failing to adequately communicate with his client, and engaging in conduct that is prejudicial to the administration of justice. In 2015, the Respondent prepared a will for his client and filed the original document for safekeeping with the local Register of Wills per his client's request. In 2018, the Respondent prepared a new will, revoking the 2015 will, for his client, who retained possession of the original document. After the client's death, one of the client's sons told the Respondent that he was unable to locate the original 2018 will, and the Respondent advised that it was presumed to be destroyed and that the son could submit the 2015 will for probate. The Respondent failed to appreciate that the 2018 will, if probated, would have revoked the 2015 will and failed to appropriately advise the son regarding the 2018 will.

GLESSNER, Stephen Anthony – Indefinite Suspension by Consent on May 16, 2023, effective immediately, for failing to represent his clients competently and diligently; failing to adequately communicate with his clients; collecting unreasonable fees; failing to safekeep unearned fees in his attorney trust account and failing to obtain his clients’ informed consent, confirmed in writing, to hold the funds outside of trust; failing to take steps to protect his clients’ interest upon termination of the representation; failing to properly supervise a non-attorney assistant; knowingly making false statements to Bar Counsel; engaging in conduct that is prejudicial to the administration of justice; and failing to comply with attorney trust account record-keeping and monthly reconciliation requirements. The Respondent failed to file any bankruptcy petition on behalf of two separate clients at any time during the representation. The Respondent consistently failed to respond to the clients’ increasingly urgent requests for updates. When each client terminated his services, the Respondent failed to refund unearned fees and failed to provide an accounting for those funds. The Respondent failed to maintain complete and accurate records with respect to the receipt, maintenance, and disbursement of client funds. In addition, the Respondent failed to adequately supervise his paralegal, who was his daughter, resulting in her unauthorized communications with clients and unauthorized acceptance of client funds via an online payment platform.

GONZÁLEZ y TORRES, Eduardo Vidál – Suspension by Consent for sixty days on December 16, 2022, stayed in favor of one year of probation with the terms contained in the Probation Agreement, for failing to represent his client competently and diligently; failing to adequately communicate with his client; and knowingly or with reckless disregard making a false statement of material fact or law, or willfully misleading, misinforming, threatening, or deceiving any person concerning any material and relevant matter relating to a case. The Respondent’s mother’s husband retained the Respondent to file a U-Visa application on his behalf. The Respondent dishonestly answered one of the questions on the application and submitted it to U.S. Citizenship and Immigration Services (USCIS). The Respondent failed to timely notify USCIS of his change of office address, resulting in the Respondent missing the deadline to respond to a Request for Evidence and USCIS’ eventual denial of the U-Visa application as abandoned.

GOODEN, Donniece Sharee – Commission Reprimand on January 3, 2023, for disclosing confidential client information, practicing law in a jurisdiction in violation of the regulation of the legal profession in that jurisdiction, and engaging in conduct that is prejudicial to the administration of justice. The Respondent engaged in the unauthorized practice of law in Georgia by establishing a systematic and continuous presence in that state for the practice of law while she was only licensed in Maryland and the District of Columbia. The Respondent represented clients in an arbitration proceeding and, after her relationship with the clients deteriorated, disclosed confidential client information to the American Arbitration Association.

GORIUS, Douglas Robert – Commission Reprimand on May 22, 2023, after joining a multi-jurisdictional law practice, UpRight Law, LLC d/b/a/ Allen Chem Law or Law Solutions Chicago LLC, and agreeing to represent that company’s clients in Maryland bankruptcy matters, the attorney failed to supervise the company’s non-attorney staff, failed to make reasonable efforts to ensure that the company’s non-attorney staff members’ conduct was compatible with the attorney’s professional obligations and failed to provide the clients with sufficient information to enable the clients to give informed consent to allow the prepaid/unearned fees to be treated as earned upon receipt as provided in the company’s retainer agreements.

HAMILTON, Dontrice Patience – Commission Reprimand on June 30, 2023, for failing to represent her client competently, disclosing confidential client information, and failing to recognize a conflict of interest. After successfully representing her client in a custody and child support hearing, disputes arose regarding the client’s ability to care for the child. Concerned for the child, the Respondent contacted opposing counsel and disclosed confidential information regarding her client’s mental health while expressing her concerns. After the Respondent withdrew from the representation, opposing counsel subpoenaed the Respondent to testify at an emergency custody hearing, where the Respondent testified to confidential matters both observed and discussed during the representation. Prior to the hearing, the Respondent failed to consult her former client or take protective action.

HAMMER, Rachael-Anne –Suspended by Court for sixty days effective April 21, 2023, in a reciprocal action from Virginia, for failing to safekeep property of a client or third party, failing to take steps to the extent reasonably practicable to protect a client’s interests upon termination of the representation and committing a criminal or deliberately wrongful act that reflected adversely on the lawyer’s honesty, trustworthiness or fitness to practice law.

HAMMERSCHMIDT, James Robert – Commission Reprimand on September 30, 2022, for failing to represent his client diligently, failing to adequately communicate with his client, and engaging in conduct that is prejudicial to the administration of justice. The Respondent represented a client in mediation and advised that he would provide a memorandum and documentation in support of the client’s position. The Respondent failed to provide any memorandum or documentation to the client, the opposing party, or the mediator, and the opposing party eventually withdrew from the mediation.

HAUSMANN, Wendy Arlene – Reprimand by Consent on August 10, 2022, in a reciprocal action from the Supreme Court of Florida, for violating the Florida Rules of Professional Conduct in failing to abide by requirements for limiting the scope of representation, representing a client involving a conflict of interest, entering into a business transaction with a current client without obtaining the client’s informed consent, failing to uphold her duties to a former client, and engaging in conduct that is prejudicial to the administration of justice. The Respondent represented a recreational club in several legal matters. At the request of the club’s treasurer, the Respondent made a loan to the club without advising the club to seek independent legal advice. The club later reimbursed the Respondent and terminated the representation. Later, civil litigation occurred between the club and the treasurer, and the Respondent represented the treasurer in some of those proceedings without obtaining the informed consent of the club, her former client.

HAVERSACK, Eric Hans – Commission Reprimand on September 2, 2022, for failing to safekeep funds in an attorney trust account, failing to promptly deliver funds that a third party was entitled to receive, failing to make required deposits in an attorney trust account, and failing to comply with attorney trust account record-keeping requirements. The Respondent received a settlement check for a client whose prior counsel had asserted an attorney’s fee lien of which the Respondent was aware. The Respondent failed to promptly notify prior counsel that he was in possession of funds in which prior counsel asserted an interest, which the Respondent and the client disputed. In addition, the Respondent deposited settlement checks received on behalf of two clients into his operating account rather than an attorney trust account, failed to maintain a chronological record of all trust account deposits and disbursements, and did not create and maintain individual client matter records.

HECHT, Spencer Michael – Reprimand by the Court by Consent on January 24, 2023, for acting unfairly to an opposing party and their counsel by making a filing without substantial justification.

HENRY, Kim Meris – Commission Reprimand on November 23, 2022, for failing to represent the client competently and diligently and failing to adequately communicate with the client in one matter and for preparing an instrument on behalf of a client giving the attorney or a person related to the attorney a substantial gift in another matter.

HESSEL, Mark Leonard – Disbarment by Consent on November 3, 2022, effective December 31, 2022, for failing to represent clients competently and diligently, failing to abide by the client’s decisions concerning the objectives of the representation and to consult with the client as to the means by which they are to be pursued, failing to keep clients reasonably informed, charging an unreasonable fee, failing, upon termination, to take steps reasonably necessary to protect the client’s interests, failing to make reasonable efforts to expedite litigation, failing to act with fairness to opposing party and/or counsel, failing to respect the rights of third person and engaging in conduct involving dishonesty, fraud, deceit or misrepresentation, engaging in conduct prejudicial to the administration of justice and violating or attempting to violate the Maryland Attorneys’ Rules of Professional Conduct in four client matters.

HOSTAGE, Christopher V. – Commission Reprimand on August 29, 2022, for failing to represent his clients competently, disclosing confidential client information, failing to safekeep funds in an attorney trust account, and engaging in conduct that is prejudicial to the administration of justice. The Respondent deposited his client’s flat fee directly into his operating account without obtaining his client’s informed consent, confirmed in writing, to hold the unearned funds outside of trust. In addition, two clients posted negative online reviews about the Respondent’s representation, and the Respondent posted responses that revealed confidential information regarding the representation.

KALARESTAGHI, Ali Mansouri – Suspension for sixty days on March 14, 2023, stayed in favor of six months of probation with the conditions that the Respondent comply with the Maryland Attorneys’ Rules of Professional Conduct and complete a continuing legal education course, for failing to adequately communicate with his client; representing clients involving a conflict 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; representing a client when the representation would result in violation of the Maryland Attorneys’ Rules of Professional Conduct; and engaging in conduct that is prejudicial to the administration of justice. These violations stemmed from Respondent’s conflict of interest in the representation of two clients; putting the parties in direct conflict during representation; failing to recognize and advise clients of the conflict of interest; failing to attempt to obtain the clients’ informed consent, confirmed in writing, to continue with the representation; entering into a business transaction with a client without advising the client, in writing, of the desirability of seeking advice of independent counsel and without giving the client a reasonable opportunity to do so; representing a client against a former client without obtaining written, informed consent from the former client; and engaging in conduct that is prejudicial to the administration of justice.

KRAME, Evan J. – Suspension for 18 months on January 23, 2023, nunc pro tunc to November 19, 2021, the date of his temporary suspension, in a reciprocal action from the District of Columbia, for violating the District of Columbia Rules of Professional Conduct. The Respondent served as

the court-appointed trustee of a special needs trust. In seeking compensation, the Respondent misled the court, disobeyed court orders, submitted altered time entries to the court, and negligently misappropriated funds.

LEPPLER, John Justin – Commission Reprimand on October 24, 2022, for failing to represent his client competently, knowingly making a false statement of material fact or law to a third person, failing to respect the rights of third persons, and engaging in conduct that is prejudicial to the administration of justice. A party represented by another attorney in a custody matter asked the Respondent to issue subpoenas to the opposing party’s parents. Although he was not the attorney of record, the Respondent crafted, issued, and served Maryland subpoenas on the opposing party’s parents in Delaware to compel their appearance at trial. The Respondent failed to take any steps to obtain foreign subpoenas. The Respondent knowingly and intentionally misrepresented that the subpoenas were requested by the party’s counsel of record. Later, after entering his appearance, the Respondent drafted and issued a second set of invalid Maryland subpoenas for service on the opposing party’s parents in Delaware and failed to take any steps to obtain foreign subpoenas.

LUQMAN, Devin S. – Commission Reprimand on November 21, 2022, for failing to act diligently and competently and engaging in conduct prejudicial to the administration of justice in four client matters.

MacFEE, Bradley Lawrence, Sr. – Commission Reprimand on May 4, 2023, for failing to provide competent and diligent representation, failing to adequately communicate the terms of the fee agreement to the client, revealing information relating to the representation of the client when responding to a bad review the client left on his website, failing to hold client funds in trust and/or promptly deliver to the client any funds that the client was entitled to receive, failing, upon termination, to take steps to the extent reasonably practicable to protect a client’s interests and return any unearned fees and engaging in conduct prejudicial to the administration of justice.

MALONE, Edward Allen – Disbarred on November 18, 2022, effective immediately, for knowingly making false statements in connection with a bar admission application; knowingly failing to disclose facts necessary to correct a misapprehension in connection with a bar admission application; 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. The Respondent knowingly and intentionally misrepresented his disciplinary history on his Texas Bar application by failing to disclose his prior disciplinary history; intentionally failed to disclose his admission to various bars in an attempt to conceal his disciplinary history from the Texas Board of Law Examiners; knowingly and intentionally provided false affidavits under oath, swearing that all information contained in his Texas Bar application was true and correct; and knowingly and intentionally misrepresented that his disclosure failures in his Texas Bar application were the result of his failure to read the questions carefully enough. In addition, over a period of several years, the Respondent knowingly and intentionally failed to supplement his Texas Bar application and re-applications with information concerning his bar admissions and disciplinary history, thereby failing to correct the misconception that he had fully disclosed his disciplinary history in all jurisdictions in which he was licensed.

McCOOK, Wayne O. – Commission Reprimand on May 23, 2023, after joining a multi-jurisdictional law practice, UpRight Law, LLC d/b/a/ Allen Chem Law or Law Solutions Chicago

LLC, and agreeing to represent that company's clients in Maryland bankruptcy matters, the attorney failed to supervise the company's non-attorney staff, failed to make reasonable efforts to ensure that the company's non-attorney staff members' conduct was compatible with the attorney's professional obligations and failed to provide the clients with sufficient information to enable the clients to give informed consent to allow the prepaid/unearned fees to be treated as earned upon receipt as provided in the company's retainer agreements.

McGUERN, Sean G. – Commission Reprimand on May 18, 2023, by failing to provide competent and diligent representation, failing to abide by the client's decisions concerning the objectives of the representation and/or failing to consult with the client as to the means by which they are to be pursued, failing to promptly inform the client of any decision or circumstance with respect to which the client's informed consent is required and keep the client reasonably informed about the status of the matter, representing a client when there was a significant risk that the representation of one or more clients may be materially limited by the attorney's personal interest of the attorney, failing to withdraw from the representation of a client if the representation would result in violation of the Maryland Attorneys' Rules of Professional conduct, and, upon termination of the representation, failing to take steps to the extent reasonably necessary to protect the client's interests, failing to make reasonable efforts to expedite litigation consistent with the interests of the client, making a frivolous discovery request and/or failing to make reasonably diligent efforts to comply with a legally proper discovery request from an opposing party and engaging in conduct prejudicial to the administration of justice.

MOSLEY, Kevin Louis – Commission Reprimand on September 29, 2022, for failing to represent his client diligently, failing to adequately communicate with his client, and engaging in conduct that is prejudicial to the administration of justice. The Respondent was appointed to assist a criminal defendant with his *pro se* motion for a new trial by filing any appropriate supplement thereto. The Respondent failed to file a supplement and failed to advise the client that he had decided not to file any supplement based upon his review of the case. The Respondent failed to respond to communications from the client and from the court about the status of the motion, and the court eventually removed the Respondent as counsel.

MOSLEY, Vincent Joseph, Jr. – Commission Reprimand on June 8, 2023, for failing to promptly inform the client of any decision or circumstance with respect to which he client's informed consent is required and failing to consult with the client about any relevant limitation on the attorney's conduct when the attorney knows that the client expects assistance not permitted by the Maryland Attorneys' Rules of Professional Conduct or other law, failing to deposit unearned prepaid fees or expenses to a client trust account when the client did not give informed consent, confirmed in writing, to a different arrangement, engaging in the unauthorized practice of law or assisted another in doing so.

NEALL, Michael Stuart – Commission Reprimand on November 23, 2022, for failing to represent his client(s) diligently, failing to adequately communicate with his client(s), failing to promptly notify the client of the receipt of funds in which the client has an interest and failing to keep funds in which two or more persons claim interests separate until any dispute is resolved and/or promptly distribute all portions of the funds as to which the interests are not in dispute and failing to maintain accurate and complete records for his attorney trust account.

NELSON, Matthew Peter, Jr. – Commission Reprimand on June 29, 2023, for failing to provide competent and diligent representation, failing to keep the client informed, failing to deposit the client’s unearned fees into an attorney trust account, failing to open and maintain an attorney trust account for the deposit of client funds and failing to refund all unearned fees to the client.

NOVOTNY, Michael Joseph – Commission Reprimand on May 23, 2023, after joining a multi-jurisdictional law practice, UpRight Law, LLC d/b/a/ Allen Chem Law or Law Solutions Chicago LLC, and agreeing to represent that company’s clients in Maryland bankruptcy matters, the attorney failed to supervise the company’s non-attorney staff, failed to make reasonable efforts to ensure that the company’s non-attorney staff members’ conduct was compatible with the attorney’s professional obligations and failed to provide the clients with sufficient information to enable the clients to give informed consent to allow the prepaid/unearned fees to be treated as earned upon receipt as provided in the company’s retainer agreements.

ONUkWUGHA, Chidiebere – Commission Reprimand on March 31, 2023, for failing to represent his client competently and diligently. The Respondent failed to file a timely motion to withdraw his appearance after his client terminated his representation in her custody matter and, despite his appearance still being entered, failed to appear for a scheduling conference.

PARRIS, Keith Anthony – Disbarred on February 1, 2023, effective immediately, for failing to represent his client competently and diligently; failing to adequately communicate with his client; collecting unreasonable fees; failing to reasonably expedite litigation; failing to maintain candor to the tribunal; failing to make a reasonably diligent effort to comply with a legally proper discovery request by an opposing party; 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. The Respondent failed to file opposition motions on behalf of his client; failed to respond to discovery requests; failed to comply with court orders compelling him to complete discovery; failed to communicate with his client; repeatedly failed to respond to his client’s requests for information; misrepresented the status of the case to his client; made knowing and intentional misrepresentations to the trial court; collected unreasonable fees from his client for services he did not perform; and failed to respond to Bar Counsel’s requests for information.

PENNINGTON, Brenda Karen – Commission Reprimand on April 21, 2023, for failing to provide competent representation in connection with maintaining client funds in trust, failing to safekeep property of clients, failing to respond to lawful demands for information from Bar Counsel, making cash withdrawals from an attorney trust account, failing to keep accurate and complete records for an attorney trust account, making withdrawals from an attorney trust account causing negative client ledger balances in three different client matters, and engaging in conduct prejudicial to the administration of justice.

PLACHE, Matthew James – Indefinite Suspension on March 24, 2023, for engaging in conduct that was unbecoming a member of the bar. This was a reciprocal disciplinary matter based on conduct engaged in while representing a Petitioner before the United States Court of Federal Claims. The conduct included repeatedly failing to file medical records and a brief regarding damages despite orders directing him to do so and failing to respond to the court’s and opposing counsel’s attempts to communicate.

POPE, Robert Steven – Disbarment by Consent on February 23, 2023, in a reciprocal disciplinary matter from Virginia, for misappropriating approximately \$291,684.00 and making misrepresentations to conceal the misappropriation, failing to hold client funds as a fiduciary and hold those funds in a properly designated account, failing to disclose a fact necessary to correct a misapprehension known by the person to have arisen in the matter and knowingly making a false statement of material fact in connection with a disciplinary matter, committing a criminal or deliberately wrongful act that adversely reflected on the attorney’s honesty trustworthiness or fitness and engaging in conduct involving dishonesty, fraud, deceit or misrepresentation which reflected adversely on the lawyer’s fitness to practice law.

ROBERTS, John Peter – Commission Reprimand on June 7, 2023, after joining a multi-jurisdictional law practice, UpRight Law, LLC d/b/a/ Allen Chem Law or Law Solutions Chicago LLC, and agreeing to represent that company’s clients in Maryland bankruptcy matters, the attorney failed to supervise the company’s non-attorney staff, failed to make reasonable efforts to ensure that the company’s non-attorney staff members’ conduct was compatible with the attorney’s professional obligations and failed to provide the clients with sufficient information to enable the clients to give informed consent to allow the prepaid/unearned fees to be treated as earned upon receipt as provided in the company’s retainer agreements.

ROBERTS, Rachael Lee – Disbarment by Consent on October 12, 2022, effective October 31, 2022, for failing to represent her clients competently and diligently; failing to adequately communicate with her clients; knowingly making false statements to Bar Counsel; knowingly failing to respond to Bar Counsel; 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. The Respondent failed to diligently pursue her clients’ adoption matter and never filed a petition for adoption or any other documents associated with the adoption. The Respondent made numerous knowing and intentional misrepresentations to her clients regarding the status of the adoption matter, including falsely stating that the petition had been filed and that she had filed a show cause order.

ROSENBERG, Brian Jeffrey – Indefinite Suspension by Consent on August 10, 2022, effective immediately, with the right to petition for reinstatement after ninety days, for failing to represent his client competently; failing to adequately communicate with his client; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; and engaging in conduct that is prejudicial to the administration of justice. The Respondent was assigned to pursue an unlawful detainer action on behalf of one of his employer’s clients in Virginia. The Respondent filed a Summons for Unlawful Retainer, which the court rejected because the filing listed a first court appearance date that the Respondent had failed to coordinate with the court as required. The Respondent failed to advise his supervisor and the client that the court rejected the filing and instead intentionally misrepresented to his supervisor and the client that the case was pending, that he appeared for a first court date, and that the matter was continued.

ROUSE, Josephia Elese Georgetta – Commission Reprimand on July 25, 2022, for engaging in dishonest conduct and conduct that is prejudicial to the administration of justice. The Respondent, inappropriately believing that the agreement was the “same” as a prior agreement signed by the client, instructed her paralegal to sign the client’s name to a marital settlement agreement without the client’s knowledge or authorization. The Respondent also instructed her paralegal to affix a

notary public's signature to the marital settlement agreement without the notary public's knowledge or authorization. The Respondent recognized her error, apologized, and advised that the agreement she instructed her paralegal to sign was substantially identical to an agreement previously signed by the client.

SLOANE, Richard Louis – Indefinite Suspension on March 2, 2023, with the right to petition for reinstatement after six months, for filing frivolous pleadings; failing to reasonably expedite litigation; failing to maintain candor to the tribunal; knowingly disobeying obligations under the rules of a tribunal; failing to make a reasonably diligent effort to comply with a legally proper discovery request by an opposing party; failing to respect the rights of third persons; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; and engaging in conduct that is prejudicial to the administration of justice. In a domestic matter involving divorce and custody, the Respondent obstructed two depositions, filed frivolous objections to standard discovery requests, and misled both the circuit court and opposing counsel throughout the pendency of the litigation. During hearings, the Respondent misrepresented the case's history to the circuit court.

SMITH, Charles Edward – Temporary suspension on January 23, 2023, effective February 18, 2023, pending further Order from the Supreme Court of Maryland.

SOBOL, Eliave – Commission Reprimand on April 26, 2023, for failing to safekeep property of clients or third parties and engaging in or assisting another to engage in the unauthorized practice of law.

STRINGER, David H. – Reprimand by the Court on March 24, 2023, in a reciprocal action from Arizona, for knowingly making false statements and/or statements made with reckless disregard as to its truth or falsity concerning the qualifications or integrity of a judge, adjudicatory officer or public legal officer, or of a candidate for election or appointment to judicial or legal office.

TABE, Kevin Mbeh – Suspension for ninety days on February 27, 2023, effective March 29, 2023, for failing to represent his clients competently and diligently; failing to safekeep funds in an attorney trust account; failing to make required deposits in an attorney trust account; engaging in conduct that is prejudicial to the administration of justice; charging unreasonable fees; failing to adequately communicate with his clients; and repeatedly failing to appear in a timely manner without good cause. The Respondent failed to competently represent two clients in matters in connection with federal immigration proceedings. In both matters, the Respondent failed to deposit fees into a trust account. In one matter, the Respondent did not appear at a preliminary hearing, did not effectively explain the asylum process to his client, submitted an asylum application with several important errors, and lost his client's only form of photographic identification. In a second matter, the Respondent failed to appear, and caused his client to not appear, at a merits hearing, and neglected to include a required affidavit with a motion to reopen.

TANIFORM, Terence – Indefinite Suspension on December 16, 2022, effective immediately, with the right to petition for reinstatement after eighteen months, 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 comply with attorney trust account record-keeping requirements; failing to take steps to protect his clients' interests upon termination of the representation; knowingly making false statements of material fact or law to third persons; 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. The Respondent provided multiple clients with incompetent representation, including failing to file necessary papers, which nearly caused a client to be deported; failed to promptly issue refunds of unearned funds to clients; and made intentional misrepresentations to clients, clients' families, counsel, and Bar Counsel.

TRUITT, James Franklin – Commission Reprimand on August 25, 2022, for knowingly disobeying obligations under the rules of a tribunal, failing to properly supervise non-attorney assistants, and engaging in conduct that is prejudicial to the administration of justice. Between 2014 and 2021, the Respondent permitted non-attorney office staff members to prepare unopposed notices of voluntary dismissal, affix the Respondent's electronic signature, and file the notices without the Respondent's review. The Respondent failed to indicate to the courts that the notices were signed by any individual other than the Respondent. By permitting subordinate non-attorney assistants to affix his signature and file pleadings he had not personally reviewed, the Respondent failed to comply with signature requirements of Maryland Rule 1-311.

TUCKER, Charles T., Jr. – Commission Reprimand on August 24, 2022, for failing to abide by the scope of representation, failing to represent his client diligently, failing to adequately communicate with his clients, failing to communicate to his clients the scope of the representation and the basis or rate of the fee and expenses for which his clients would be responsible before or within a reasonable time after commencing the representation, failing to recognize a conflict of interest, and failing to take steps to protect his clients' interests upon termination of the representation. The Respondent engaged in professional misconduct while representing clients in four individual employment matters. The Respondent failed to adequately explain the scope of the representation and the terms of his retainer agreement to two clients. He failed to adequately communicate with three clients about the status of their cases. Upon the termination of representation, the Respondent failed to promptly provide two clients with accountings of their funds and failed to promptly refund one client the unearned portion of the fees the client had paid. In addition, in an automobile accident matter, the Respondent agreed to represent both the driver and the passenger but failed to advise them that the joint representation created a conflict of interest and failed to obtain their informed consent, confirmed in writing, waiving the conflict.

TUN, Harry – Disbarment by Consent on January 24, 2023, for knowingly making a false statement of fact or law to a tribunal or failing to correct a false statement of material fact or law previously made to the tribunal by the attorney; committing a criminal act that reflects adversely on the attorney's honesty, trustworthiness or fitness as an attorney in other respects; engaging in conduct involving dishonesty, fraud deceit or misrepresentation and engaging in conduct that is prejudicial to the administration of justice.

VAN BERGEN, Deborah Grace – Commission Reprimand on May 22, 2023, after joining a multi-jurisdictional law practice, UpRight Law, LLC d/b/a/ Allen Chem Law or Law Solutions Chicago LLC, and agreeing to represent that company's clients in Maryland bankruptcy matters, the attorney failed to supervise the company's non-attorney staff, failed to make reasonable efforts to ensure that the company's non-attorney staff members' conduct was compatible with the attorney's professional obligations and failed to provide the clients with sufficient information to enable the clients to give informed consent to allow the prepaid/unearned fees to be treated as earned upon receipt as provided in the company's retainer agreements.

WESCOTT, Sherwood R. – Suspension for sixty days on February 28, 2023, effective March 30, 2023, for failing to represent his client competently; failing to adequately communicate with his client; collecting unreasonable fees; failing to safekeep unearned fees in his attorney trust account and failing to obtain his client’s informed consent, confirmed in writing, to hold the funds outside of trust; failing to take steps to protect his client’s interests upon termination of the representation; and engaging in conduct that is prejudicial to the administration of justice; failing to prepare for hearings and to communicate with or provide meaningful legal services to a client during the course of the representation; charging an unreasonable fee, the unearned portion of which he failed to keep in a separate trust account during the representation and failed to return upon termination of the representation.

WEST, Ryan Thomas – Suspension by consent on May 17, 2023, for ninety days stayed in favor of one year probations with terms and conditions for failing to provide competent and diligent representation, abide by the client’s decisions regarding the representation, failing to adequately communicate with the client and keep the client informed about the status of the representation, filing a motion without a basis for doing so that was not frivolous, making a knowingly false statement of fact to a tribunal and engaging in conduct prejudicial to the administration of justice.

WINTER, Justin Michael – Disbarment by Consent on May 25, 2023, following a Temporary Suspension on April 21, 2023, for failing to provide competent and diligent representation, failing to keep clients informed about the representation; charging/collecting an unreasonable fee; failing to hold client/third party property in trust; failing to hold property in his possession in which two or more persons claim interests in trust until the dispute is resolved; making a false statement of fact or law to a tribunal or failing to correct a false statement of material fact or law previously made to a tribunal by the attorney; making a frivolous discovery request or failing to make diligent efforts to comply with a legally proper discovery request by an opposing party; making a false statement of material fact or law to a third person; making a false statement of material fact and knowingly failing to respond to a lawful demand for information from Bar Counsel, committing a criminal act adversely reflecting on his honesty trustworthiness or fitness as an attorney in other respects; engaging in conduct involving dishonesty, fraud, deceit or misrepresentation and engaging in conduct that is prejudicial to the administration of justice and violating or attempting to violate the Maryland Attorneys’ Rules of Professional Conduct. The misconduct occurred during the Respondent’s representation in six client matters and the Bar Counsel’s investigation. The Respondent was also convicted of obtaining property or service by bad check and theft of \$1,500 to under \$25,000.

WRIGHT, Gary Don – Disbarment by Consent on March 24, 2023, following a Temporary Suspension on October 4, 2022, in a reciprocal action from Virginia, for failing to abide by the client’s decisions concerning the objectives of representation and failing to consult with the client as to the means by which they are to be pursued; representing a client when the representation involves a concurrent conflict of interest; failing to hold all funds held by the lawyer on behalf of a client or a third party, or as a fiduciary in an identifiable trust account; knowingly making a false statement to a disciplinary authority; and engaging in conduct involving dishonesty, fraud, deceit or misrepresentation which adversely reflects on the lawyer’s honesty, trustworthiness or fitness to practice law pursuant to the Virginia Rules of Professional Conduct and the corresponding District of Columbia Rules of Professional Conduct.

WRIGHT, Phillip Wayne – Disbarment by Consent on April 21, 2023, for failing to provide competent and diligent representation, failing to abide by the client’s decisions concerning the objectives of the representation and/or failing to consult with the client as to the means by which they are to be pursued, failing to communicate with the client concerning any decisions or circumstances with respect to which the client’s informed consent is required and/or keep the client reasonably informed about the status of the matter, promptly comply with reasonable requests for information and consult with the client about any relevant limitation on the attorney’s conduct when the attorney knows that the client expects assistance not permitted by the Maryland Attorneys’ Rules of Professional Conduct or other law, failing to decline the representation of a client or failing to withdraw from the representation of a client if the representation will result in violation of the Attorneys’ Rules of Professional Conduct or other law, failing to make reasonable efforts to expedite litigation consistent with the interests of the client, knowingly disobeyed an obligation under the rules of a tribunal except for an open refusal based on an assertion that no valid obligation exists and/or in pretrial procedure, making a frivolous discovery request or failing to make reasonably diligent effort to comply with a legally proper discovery request by an opposing party; failing to disclose a fact necessary to correct a misapprehension known by the person to have arisen in the matter, or knowingly fail to respond to a lawful demand for information from a disciplinary authority and violating or attempting to violate the Maryland Attorneys’ Rules of Professional Conduct, knowingly assist or induce another to do so, or do so through the acts of another and engaging in conduct that is prejudicial to the administration of justice.

ZERIVITZ, A. David – Commission Reprimand on October 3, 2022, for failing to maintain fairness to opposing party and counsel and engaging in conduct that is prejudicial to the administration of justice. The Respondent represented a client in a family law matter, and a judge asked him to prepare an order reflecting the terms of an agreement placed on the record during a settlement conference. The Respondent sent the opposing counsel a proposed consent order that did not reflect the parties’ agreement and failed to revise the proposed order after opposing counsel rejected it. Instead, the Respondent filed the consent order that included the terms opposing counsel had rejected. The Respondent failed to take steps to correct his filing or advise the court that his filing did not accurately reflect the parties’ agreement. As a result, his client incurred additional fees.

### **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 2023, there were 436 targeted mail submissions, down from 528 submissions in FY 2022. Of the submissions to Bar Counsel this year, six (6) 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 include the required wording on the advertising envelope and on the advertisement itself and failure to omit language likely to create an unjustified expectation about results the attorney can achieve.

### **ATTORNEY TRUST ACCOUNT OVERDRAFTS**

Maryland Rule 19-411 permits approved financial institutions to maintain attorney trust accounts. Those approved institutions must agree to promptly report overdrafts on attorney trust accounts to Bar Counsel. Upon receipt of the bank's report, Bar Counsel seeks an explanation from the attorney. This year, there were sixty-nine (69) overdraft notifications, down from seventy-eight (78) in FY 2022. Sixteen (16) were transferred to docketed status for further investigation, down from twenty-three (23) in FY 2022.

## 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 2023, fourteen (14) conservatorships were established, and members of Bar Counsel's staff were appointed as the conservator in three (3) cases. Private lawyers were appointed as conservators in the remaining eleven (11) cases. Four (4) conservatorships were closed during the fiscal year. There are forty-two (42) pending conservatorship cases at the end of FY 2023, including the conservatorships which were opened, and remain open, this fiscal year. Bar Counsel staff members are appointed as conservators in nineteen (19) of the cases, and third parties are appointed as conservators in the remaining twenty-three (23) cases.

<b><u>Opened</u></b>	<b><u>DATE</u></b>	<b><u>Third Party or AGC</u></b>
1. Arneja, Harnam Singh	07/25/2022	3 <sup>rd</sup> Party
2. DeSisco, Jr., Nicholas J.	05/30/2023	3 <sup>rd</sup> Party
3. Francomano, John R.	11/21/2022	3 <sup>rd</sup> Party
4. Gann, William	03/31/2023	3 <sup>rd</sup> Party
5. Johnson, Jr., James D.	08/05/2022	3 <sup>rd</sup> Party
6. Koch, James	01/11/2023	AGC
7. Kruger, Karen J.	10/17/2022	3 <sup>rd</sup> Party
8. McGill, Robert R.	03/24/2023	3 <sup>rd</sup> Party
9. Moore, Ronisha	05/05/2023	3 <sup>rd</sup> Party
10. Moorehead Hughes, Dianne	11/04/2022	AGC
11. Roberts, Rachael L.	04/14/2023	AGC
12. Robinson, Darrell L.	10/14/2022	3 <sup>rd</sup> Party
13. Spekter, Michael L.	07/29/2022	3 <sup>rd</sup> Party
14. Tachie-Menson, Patrick	09/26/2022	3 <sup>rd</sup> Party

<b><u>Closed</u></b>	<b><u>DATE</u></b>	<b><u>Third Party or AGC</u></b>
1. Dement, Pamela R.	05/23/2023	AGC
2. Smith, Robert R.	02/08/2023	3 <sup>rd</sup> Party
3. Spahn, Ronald L.	06/27/2023	AGC
4. White, Darryl F.	12/28/2022	AGC

**CONSERVATORSHIPS**

<b>Pending:</b>	<b>DATE OPENED</b>	<b>Third Party or AGC</b>
1. Arneja, Harnam Singh	07/25/2022	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. Callahan, Thomas R.	10/06/2021	3 <sup>rd</sup> Party
6. Charles, Steven A.	04/28/2020	3 <sup>rd</sup> Party
7. Clarke, Timothy E.	01/25/2021	AGC
8. Crum, Robert S.	08/30/2021	3 <sup>rd</sup> Party
9. DeSisco, Jr., Nicholas J.	05/30/2023	3 <sup>rd</sup> Party
10. Fezell, Howard J.	04/05/2021	AGC
11. Francomano, John R.	11/21/2022	3 <sup>rd</sup> Party
12. Gann, William	03/31/2023	3 <sup>rd</sup> Party
13. Haley-Pierson, Monica	12/16/2020	AGC
14. Hoppe, Jon A.	06/06/2022	AGC
15. Johnson, Breon L.	08/05/2019	3 <sup>rd</sup> Party
16. Johnson, Jr., James D.	08/05/2022	3 <sup>rd</sup> Party
17. King, Robert W.	04/07/2022	3 <sup>rd</sup> Party
18. Koch, James	01/11/2023	AGC
19. Kolbe, Franklin James	10/19/2020	AGC
20. Kruger, Karen J.	10/17/2022	3 <sup>rd</sup> Party
21. McGill, Robert R.	03/24/2023	3 <sup>rd</sup> Party
22. Miller, Albert Matthew	03/19/2021	3 <sup>rd</sup> Party
23. Miller, Richard S.	10/01/2021	3 <sup>rd</sup> Party
24. Moore, Ronisha	05/05/2023	3 <sup>rd</sup> Party
25. Moorehead Hughes, Dianne	11/04/2022	AGC
26. Ober, William	05/03/2018	AGC
27. Opoku-Asare, Jennifer	04/25/2022	3 <sup>rd</sup> Party
28. Osborne, Matthew Hayes	10/09/2020	AGC
29. Peitersen, Marc N.	07/23/2019	3 <sup>rd</sup> Party
30. Resnick, Jonathan & Perry	04/22/2021	AGC
31. Roberts, Rachael L.	04/14/2023	AGC
32. Robinson, Darrell L.	10/14/2022	3 <sup>rd</sup> Party
33. Rouse, Joseph H.	03/14/2022	AGC
34. Sacks, Stephen H.	06/01/2018	AGC
35. Shrybman, James A.	03/05/2021	3 <sup>rd</sup> Party
36. Spekter, Michael L.	07/29/2022	3 <sup>rd</sup> Party
37. Striar, Eliot G.	01/13/2020	AGC
38. Tachie-Menson, Patrick	09/26/2022	3 <sup>rd</sup> Party
39. Van Sweringen, Raymond A.	01/09/2017	AGC
40. Williams, Patrick Todd	10/02/2019	AGC
41. Winton, Gregory S.	08/05/2021	3 <sup>rd</sup> Party
42. Wright, David C.	02/15/2022	3 <sup>rd</sup> Party

**PEER REVIEW COMMITTEE**

This fiscal year 301 lawyers and 59 non-lawyers volunteered their time to participate in the peer review process. There were 36 peer review meetings scheduled, compared to 38 last year, a decline of 5.26%. Ten (10) peer review panels heard more than one complaint against a respondent attorney. Twenty-nine (29) peer review meetings were completed. One peer review proceeding was terminated for non-cooperation by the respondent attorney, four proceedings were terminated by Bar Counsel either due to a negotiated disposition or the respondent attorneys’ suspension or disbarment prior to the peer review meeting, and two proceedings were waived by the respondent attorney. There were no peer review panels pending at the end of the fiscal year. In total, 51 complaints were subject to peer review. Of the 29 peer review panels, the panel recommended public charges in fourteen (14) matters, dismissal in one (1) matter, dismissal with a letter of cautionary advice in six (6) matters, dismissal with a letter of admonition in three (3) matters, conditional diversion agreement in three (3) matters, and a reprimand in six (6) matters.

The Commission makes the final decision after receiving a recommendation from a Peer Review Panel. This fiscal year the Commission overturned four recommendations, with two resulting in greater disciplinary exposure for the attorney and two in less exposure.

Prince George’s County (8) and Out of State (8) had the highest number of Peer Review Panel meetings followed by Montgomery County (6) and Howard County (5), while fifteen (15) counties had none during the fiscal year.

<b>PANEL BREAKDOWN BY COUNTY</b>	<b>FY 2023</b>
Anne Arundel County	3
Baltimore City	3
Baltimore County	0
Dorchester County	1
Howard County	5
Montgomery County	6
Prince George's County	8
St. Mary's County	1
Worcester County	1
Out of State	8
<b>TOTAL:</b>	<b>36</b>

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

**Allegany, Calvert, Caroline, Carroll, Cecil, Charles, Frederick, Garrett, Harford, Kent, Queen Anne's, Somerset, Talbot, Washington and Wicomico.**

## **CONDITIONAL DIVERSION AGREEMENTS**

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 nine (9) conditional diversion agreements. Fourteen (14) conditional diversion agreements were closed, and two (2) agreements were revoked. Sixteen (16) were pending at the end of the fiscal year.

**THE COMMISSION**

(as of June 30, 2023)

Linda H. Lamone, Esq., Chair  
J. Donald Braden, Esq., Vice-Chair  
Barry P. Gossett, Public Member, Treasurer  
Jeffrey P. Ayres, Esq.  
Donna E. McBride, Esq.  
William M. Shipp, Esq.  
Kerry D. Staton, Esq.  
Dennis Whitley, III, Esq.  
David Coaxum, Esq.  
Deborah Warner-Dennis, Esq.  
Timothy Phelps, Public Member  
LaNae S. Croxton, Public Member

**Executive Counsel & Director**

Marianne J. Lee

**Administrative Assistant to Executive Counsel & Director**

Sharon Gross

**THE OFFICE OF BAR COUNSEL**

(as of June 30, 2023)

**Acting Bar Counsel**

Erin A. Risch

**Deputy Bar Counsel**

Jessica B. McCully

**Assistant Bar Counsel**

C. Shea McSpaden  
Brittany L. Strickland  
Lisa M. Fishelman  
Leonard H. Addison  
Kelly A. Robier

**Staff Attorneys**

Lana B. Hitchens  
Caitlin M. Phillips

**Investigators**

Jason P. Bogue, Lead Investigator  
Daniel J. Weishaar  
Darin T. Bush  
Bill Lynn  
Andrew Logan

**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, 2013 through June 30, 2023

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Ten Year Totals
<b>Active Maryland Attorneys</b>	37,266	38,938	39,814	39,890	40,300	40,393	41,177	41,611	42,050	43,289	n/a
<b>New Cases Received</b>	2,082	2,147	1,835	2,061	1,802	1,657	1,599	1,433	1,589	1,614	17,819

<b>Cases Docketed</b>	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Ten Year Totals
Complaints	332	331	339	243	212	232	253	155	257	135	2,489
Reinstatement Petitions	22	11	13	14	17	18	10	16	20	5	146
Trust Account Overdraft	8	6	5	14	21	20	17	21	23	16	151
Resignation	3	4	0	1	2	4	4	4	3	0	25
Child Support	n/a	n/a	n/a	n/a	2	4	1	0	0	0	7
<b>TOTALS</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>303</b>	<b>156</b>	<b>2,818</b>

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Ten Year Totals
<b>Docketed Cases Concluded</b>	<b>368</b>	<b>426</b>	<b>347</b>	<b>394</b>	<b>276</b>	<b>265</b>	<b>293</b>	<b>316</b>	<b>363</b>	<b>329</b>	<b>3,377</b>

## TEN (10) YEAR COMPARISON CHART

July 1, 2013 through June 30, 2023

<b>Disposition by Number of Attorneys</b>	<b>2013- 2014</b>	<b>2014- 2015</b>	<b>2015- 2016</b>	<b>2016- 2017</b>	<b>2017- 2018</b>	<b>2018- 2019</b>	<b>2019- 2020</b>	<b>2020- 2021</b>	<b>2021- 2022</b>	<b>2022- 2023</b>	<b>Ten Year Totals</b>
Disbarred	18	20	16	14	14	14	11	10	14	4	135
Disbarred by Consent	8	24	13	19	12	12	17	11	5	9	130
Suspension	29	33	18	31	20	20	16	30	25	14	236
Interim Suspension	3	2	2	3	3	1	0	2	2	3	21
Public Reprimand by Court	9	8	3	4	4	5	6	5	2	3	49
Public Reprimand by Commission	19	24	26	22	12	25	26	23	31	34	242
Inactive Status	3	1	1	4	5	2	5	4	3	3	31
Dismissed by Court	6	5	8	4	4	3	8	6	6	2	52
Petitions for Reinstatement Granted	11	5	7	8	8	8	3	7	13	5	75
Petitions for Reinstatement Denied	7	4	4	7	7	7	6	8	3	0	53
Petitions for Reinstatement Dismissed	0	0	0	0	0	0	0	0	0	2	2
Petitions for Reinstatement Withdrawn	6	3	2	1	4	3	1	0	1	2	23
Petitions for Reinstatement Revoked	0	0	0	0	0	0	0	0	1	0	1
Resignations Filed	2	4	0	1	1	3	5	4	1	0	21
<b>TOTALS</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>107</b>	<b>81</b>	<b>1,071</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
STATISTICAL REPORT**

Fiscal Year 2023

<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, only the primary rule violated is indicated below.)	<b>FY 2022</b>	<b>FY 2023</b>
Advertising	1	0
Candor to the Tribunal	0	2
Communications Concerning an Attorney's Services	1	0
Competence, Diligence, Communication, Failure to Abide by Client's Decisions	24	19
Conflict of Interest	2	3
Direct Contact with Prospective Clients	1	0
Disclosure of Confidential Client Information	1	3
Duties to Former Clients	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	11	4
Failure to Respond to or Making a False Statement to Admissions or Disciplinary Authority	1	1
Fairness to Opposing Party and Attorney	1	3
False Statement Concerning Integrity/Qualifications of a Judge	0	1
Meritorious Claims and Contentions	3	0
Misappropriation of Client Funds, Estate Funds, Fiduciary Funds or Law Firm Funds	10	6
Misconduct – Conduct Prejudicial to the Administration of Justice	3	3
Misconduct – Criminal Action or Conviction	4	2
Misconduct – Dishonesty, Fraud, Deceit, or Misrepresentation	8	6
Misconduct – Knowingly Manifest by Words/Conduct – Bias/Prejudice	2	0
Professional Independence of an Attorney	0	1
Responsibilities Regarding Non-Attorney Assistants	0	6
Responsibility for Actions of Subordinate Lawyer or Non-Lawyer Personnel	3	0
Special Responsibilities of a Prosecutor	1	0
Truthfulness in Statements to Others	1	1
Unauthorized Practice of Law	1	3
<b>TOTAL:</b>	<b>80</b>	<b>65</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
STATISTICAL REPORT**

Fiscal Year 2023

<b>NEW CASES RECEIVED</b>	<b>FY 2022</b>	<b>FY 2023</b>
Complaint	1,445	1,508
Attorney Trust Account Overdraft Notice	78	69
Reinstatement Petition Received	23	12
Resignation	3	0
Rule 19-741 Compliance Files	40	25
<b>TOTAL:</b>	<b>1,589</b>	<b>1,614</b>

<b>NEW DOCKETED CASES</b>	<b>FY 2022</b>	<b>FY 2023</b>
Complaint	257	135
Attorney Trust Account Overdraft Notice	23	16
Reinstatement Petition Received	20	5
Resignation	3	0
<b>TOTAL:</b>	<b>303</b>	<b>156</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
STATISTICAL REPORT**

Fiscal Year 2023

<b>DOCKETED CASES BY LAW PRACTICE CATEGORY</b>	<b>FY 2022</b>	<b>FY 2023</b>
Attorney Trust Account	29	18
Bankruptcy	15	5
Civil Litigation	40	27
Contract	4	1
Criminal	10	4
Criminal – Prosecution	4	2
Criminal – Defense	32	31
Debt Collection/Landlord-Tenant	4	1
Employment Law	6	3
Family Law	31	19
Guardianship/CINA	6	2
Immigration	14	5
Injury to Persons, Property/Workers' Compensation	28	11
Other Categories	16	2
Other – Criminal Conduct	8	5
Other – Personal Conduct	7	6
Probate	21	7
Real Estate	8	2
Reinstatement	20	5
<b>TOTAL:</b>	<b>303</b>	<b>156</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
STATISTICAL REPORT**

Fiscal Year 2023

<b>DOCKETED CASES BY LOCALE</b>	<b>FY 2022</b>	<b>FY 2023</b>
Allegany County	0	0
Anne Arundel County	16	7
Baltimore City	38	22
Baltimore County	41	9
Calvert County	0	1
Caroline County	0	0
Carroll County	8	0
Cecil County	2	0
Charles County	2	0
Dorchester County	2	0
Frederick County	8	2
Garrett County	1	0
Harford County	3	1
Howard County	22	28
Kent County	1	0
Montgomery County	61	39
Prince George's County	34	19
Queen Anne's County	1	0
Somerset County	0	0
St Mary's County	0	2
Talbot County	0	0
Washington County	7	4
Wicomico County	2	3
Worcester County	5	0
Out of State	49	19
<b>TOTAL:</b>	<b>303</b>	<b>156</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
STATISTICAL REPORT**

Fiscal Year 2023

<b>DOCKETED CASES BY PRIMARY RULE:</b> (Primary rule violated may change during the course of the case; only the primary rule alleged is indicated below.)	<b>FY 2022</b>	<b>FY 2023</b>
Competence (1.1)	19	16
Scope of representation/allocation of authority (1.2)	4	3
Diligence (1.3)	28	15
Communication (1.4)	20	16
Fees (1.5)	5	8
Confidentiality of Information (1.6)	6	2
Conflict of Interest: General Rule (1.7)	16	4
Conflict of Interest: Current Clients: Specific Rules (1.8)	3	4
Duties to Former Clients (1.9)	3	1
Safekeeping Property (1.15)	44	25
Declining or Terminating Representation (1.16)	4	4
Meritorious Claims and Contentions (3.1)	3	2
Expediting Litigation (3.2)	1	0
Candor Toward the Tribunal (3.3)	5	1
Fairness to Opposing Party and Counsel (3.4)	4	0
Impartiality and Decorum of the Tribunal (3.5)	2	1
Trial Publicity (3.6)	1	1
Truthfulness in Statements to Others (4.1)	0	0
Communication with Person Represented by Counsel (4.2)	6	0
Respect for the Rights of Third Persons (4.4)	1	0
Responsibilities of Partners, Managers, and Supervisory Attorneys (5.1)	5	0
Responsibilities Regarding Non-Attorney Assistants (5.3)	17	1
Unauthorized Practice of Law; Multijurisdictional Practice of Law (5.5)	10	6
Communications Concerning an Attorney's Services (7.1)	1	0
Advertising (7.2)	3	0
Bar Admission and Disciplinary Matters (8.1)	16	4
Judicial and Legal Officials (8.2)	1	0
Misconduct (8.4)	2	0
Misconduct - Violate or attempt to violate rules through another (8.4(a))	1	0
Misconduct - Commit a criminal act (8.4(b))	11	8
Misconduct - Dishonesty, fraud, deceit, misrepresentation (8.4(c))	16	6
Misconduct - Prejudicial to administration of justice (8.4(d))	9	6
Misconduct - Knowingly manifest bias or prejudice (8.4(e))	2	0
Other (Reinstatement, Reciprocal, Inactive, etc.)	34	22
<b>TOTAL:</b>	<b>303</b>	<b>156</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
STATISTICAL REPORT**

Fiscal Year 2023

<b>DISPOSITION OF CASES</b>	<b>FY 2022</b>	<b>FY 2023</b>
Administratively Closed	131	78
Disbarment by Court	27	4
Disbarment by Consent	5	22
Dismissed by Commission	43	44
Dismissed by Court	8	3
Dismissed with Letter of Admonition	23	56
Dismissed with Letter of Cautionary Advice	9	25
Dismissed with Warning	22	0
Inactive	4	16
Indefinite Suspension	4	4
Indefinite Suspension by Consent	12	3
Interim Suspension	0	8
Reinstatement – Denied	3	0
Reinstatement – Granted	13	5
Reinstatement – Revoked	1	0
Reinstatement – Petition Dismissed	0	2
Reinstatement – Withdrawn	1	2
Reprimand by Commission	41	44
Reprimand by Court	2	3
Resignation – Granted	0	0
Resignation – Denied	1	0
Suspension 30 Days Stayed with Probation	1	1
Suspension 60 Days	1	2
Suspension 60 Days Stayed with Probation	5	3
Suspension 90 Days with Monitoring upon Reinstatement	0	2
Suspension 90 Days Stayed with Probation	2	0
Suspension 120 Days	0	0
Suspension 6 Months	1	0
Suspension 6 Months Stayed with Probation	1	0
Suspension 7 Months with Probation	1	0
Suspension 7 Months 30 Days Stayed with Probation	1	0
Suspension 9 Months	0	1
Suspension 18 Months	0	1
<b>TOTAL:</b>	<b>363</b>	<b>329</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2023

<b>DISCIPLINARY ACTION (by number of attorneys)</b>	<b>FY 2022</b>	<b>FY 2023</b>
Disbarment	14	4
Disbarment by Consent	5	9
Dismissed by Court	6	2
Inactive	1	0
Inactive by Consent	2	3
Indefinite Suspension	6	3
Indefinite Suspension by Consent	7	2
Interim Suspension	2	3
Reinstatement – Denied	3	0
Reinstatement - Dismissed	0	2
Reinstatement – Granted	13	5
Reinstatement – Revoked	1	0
Reinstatement – Withdrawn	1	2
Reprimand by Commission	31	34
Reprimand by Court	2	3
Resignation	0	0
Resignation – Denied	1	0
Suspension	2	5
Suspension Stayed with Probation	8	3
Suspension with Probation upon Reinstatement	2	0
Suspension with Monitoring upon Reinstatement	0	1
<b>TOTAL:</b>	<b>107</b>	<b>81</b>

ATTORNEY GRIEVANCE COMMISSION  
OF MARYLAND  
Annapolis, Maryland

AUDITED FINANCIAL STATEMENTS  
June 30, 2023 and 2022

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## INDEPENDENT AUDITOR'S REPORT

To the Commissioners  
Attorney Grievance Commission of Maryland

### Opinion

We have audited the financial statements of the Attorney Grievance Commission of Maryland (the Commission), which comprise the statements of financial position as of June 30, 2023 and 2022, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as of June 30, 2023 and 2022, 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.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for one year after the date that the financial statements are issued.

### Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **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 "HeimLantz", with a stylized flourish at the end.

HeimLantz CPAs & Advisors, LLC  
Annapolis, Maryland

September 22, 2023

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2023 and 2022**

<b>ASSETS</b>		<b>2023</b>	<b>2022</b>
		<u>          </u>	<u>          </u>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$	910,257	\$ 748,015
Certificates of deposit - short-term		4,250,000	4,000,000
Accounts receivable - Client Protection Fund		95,095	91,301
Prepaid expenses		17,275	16,003
<b>TOTAL CURRENT ASSETS</b>		<u>5,272,627</u>	<u>4,855,319</u>
<b>NON-CURRENT ASSETS</b>			
Property and equipment, net		10,783	19,617
Right of use asset		488,820	-
Security deposits		20,020	20,020
<b>TOTAL NON-CURRENT ASSETS</b>		<u>519,623</u>	<u>39,637</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 5,792,250</u></u>	<u><u>\$ 4,894,956</u></u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$	7,645	\$ 25,536
Pension payable		383,584	330,016
Accrued compensated absences		222,500	224,265
Lease obligation - current portion		240,236	-
Deferred lease expense - current portion		-	5,859
<b>TOTAL CURRENT LIABILITIES</b>		<u>853,965</u>	<u>585,676</u>
<b>LONG-TERM LIABILITIES</b>			
Lease obligation		260,302	-
Deferred lease expense		-	11,719
Retiree health insurance credit plan		854,853	1,061,553
<b>TOTAL LONG-TERM LIABILITIES</b>		<u>1,115,155</u>	<u>1,073,272</u>
<b>TOTAL LIABILITIES</b>		<u>1,969,120</u>	<u>1,658,948</u>
<b>FUND BALANCES</b>			
Restricted fund balance		1,713,522	-
Unrestricted fund balance		2,109,608	3,236,008
<b>TOTAL FUND BALANCES</b>		<u>3,823,130</u>	<u>3,236,008</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<u><u>\$ 5,792,250</u></u>	<u><u>\$ 4,894,956</u></u>

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, 2023 and 2022**

	<u>2023</u>			<u>2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>	<u>Actual</u>
<b>COMMISSION RECEIPTS</b>				
Attorney assessments	\$ 4,677,380	\$ 4,615,490	\$ 61,890	\$ 4,605,165
Investment income	93,997	12,000	81,997	6,065
Court recovered costs	34,958	45,000	(10,042)	65,404
<b>TOTAL RECEIPTS</b>	<u>4,806,335</u>	<u>4,672,490</u>	<u>133,845</u>	<u>4,676,634</u>
<b>COMMISSION EXPENSES</b>				
Personnel costs	3,294,100	3,901,635	(607,535)	3,558,362
Case management costs	134,757	232,000	(97,243)	178,126
Staff support	57,852	78,800	(20,948)	52,552
Outside services	121,008	113,500	7,508	104,753
Information technology support	185,140	216,000	(30,860)	183,243
Office expense	300,913	346,445	(45,532)	300,631
Court mandated costs	125,443	155,874	(30,431)	122,066
<b>TOTAL EXPENDITURES</b>	<u>4,219,213</u>	<u>5,044,254</u>	<u>(825,041)</u>	<u>4,499,733</u>
<b>INCREASE IN FUND BALANCES</b>	<u>\$ 587,122</u>	<u>\$ (371,764)</u>	<u>\$ 958,886</u>	<u>\$ 176,901</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	3,236,008			3,830,862
<b>RESTRICTED FUND BALANCE, PRIOR YEAR</b>	-			(771,755)
<b>RESTRICTED FUND BALANCE, CURRENT YEAR</b>	1,713,522			-
<b>UNRESTRICTED FUND BALANCE</b>	<u>2,109,608</u>			<u>3,236,008</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,823,130</u>			<u>\$ 3,236,008</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, 2023 and 2022**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>2023</b>	<b>2022</b>
Increase in net assets:	<u>\$ 587,122</u>	<u>\$ 176,901</u>
Adjustments to reconcile increase in unrestricted fund balances to cash provided by (used in) operating activities		
Depreciation	8,834	19,430
(Increase) decrease in:		
Accounts receivable - Client Protection Fund	(3,794)	(4,059)
Prepaid expenses	(1,272)	(5,092)
Increase (decrease) in:		
Accounts payable	(17,891)	(142,898)
Pension payable	53,568	3,808
Accrued compensated absences	(1,765)	24,964
Deferred lease expense	(5,860)	(5,859)
Retiree health insurance credit plan	<u>(206,700)</u>	<u>35,028</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>412,242</u>	<u>102,223</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net proceeds from investments held to maturity	(250,000)	250,000
Purchase of property & equipment	-	(1,400)
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>(250,000)</u>	<u>248,600</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Court ordered transfer to the Client Protection Fund	-	(771,755)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>-</u>	<u>(771,755)</u>
 <b>NET INCREASE (DECREASE) IN CASH</b>	<u>162,242</u>	<u>(420,932)</u>
 <b>CASH AT BEGINNING OF YEAR</b>	<u>748,015</u>	<u>1,168,947</u>
 <b>CASH AT END OF YEAR</b>	<u><u>\$ 910,257</u></u>	<u><u>\$ 748,015</u></u>

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

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 and 2022**

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**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 CPF, 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 years ended June 30, 2023 and June 30, 2022. The number of practicing attorneys as of June 30, 2023 and 2022 was 42,661 and 41,605, 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.

*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.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 and 2022**

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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 Commission 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 60 days upon termination. Employees hired after 1988 are not reimbursed for accumulated sick leave. As of June 30, 2023, there are only two current employees hired prior to January 1, 1989.

*Leases*

The Commission leases office space and determines if an arrangement is a lease at inception. Operating leases are reported as a right of use asset and lease liability on the statements on financial position. A right of use asset represents the right to use an underlying asset for the lease term, and a lease liability represents the obligation to make lease payments arising from the lease.

Right of use assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As a practical expedient, the Commission uses the U.S. Bank Prime Loan Rate in determining the present value of lease payments. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Commission will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Commission’s lease agreements do not contain any material residual value guarantees or material restrictive covenants.

See Note 5 for additional information regarding the calculations of the lease liability and right of use asset.

*Adoption of New Accounting Standard*

Effective July 1, 2022, the Commission adopted the new lease accounting guidance in Accounting Standards Update No. 2016-02, Leases (Topic 842). The Commission elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

A modified retrospective transition approach is required, applying the new standard to all leases existing at the date of initial application. The modified retrospective approach resulted in no adjustments to amounts recognized in prior periods.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 and 2022**

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**NOTE 2 – PROPERTY AND EQUIPMENT**

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

	2023	2022
Computer equipment	\$ 113,883	\$ 118,890
Furniture and fixtures	88,202	88,202
Leasehold improvements	17,390	17,390
Software	118,796	118,796
Total property and equipment	338,271	343,278
Less accumulated depreciation	(327,488)	(323,661)
Property and equipment, net	\$ 10,783	\$ 19,617

Depreciation expense for the periods ending June 30, 2023 and 2022 was \$8,834 and \$19,430 respectively.

**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, 2023 and 2022 were \$383,584 and \$330,016 respectively. This amount is equal to 15% of the participant's compensation. For periods ending June 30, 2023 and 2022, the amount owed by the Commission to the plan was \$383,584 and \$330,016 respectively.

**NOTE 4 – OTHER POSTEMPLOYMENT BENEFITS**

On September 1, 2012 the Commission adopted an Other Post-Employment 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	3.69%
Actuarial valuation date	June 30, 2022

The “2022 Net OPEB Liability” was calculated as \$897,929. 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*.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 and 2022**

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During the year ended June 30, 2023, the Commission made payments \$43,076 to current retirees, thereby reducing the OPEB liability to \$854,853, as of June 30, 2023. This balance is reflected on the statement of financial 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 approximately \$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. This amount is amortized over the life of the lease. Total remaining amount of deferred lease expense provided by the lessor at June 30, 2023 is \$11,718.

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

June 30, 2024	\$ 240,236
June 30, 2025	240,236
June 30, 2026	<u>60,059</u>
<b>Total</b>	<b>\$ 540,531</b>

*Calculation of lease liability and right of use asset*

As described in Note 1, right of use assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The Commission used a discount rate of 4.75% to calculate the present value of the lease liability. The corresponding right of use asset is calculated to be equal and offsetting to the lease liability, and then adjusted for any other pre-existing lease balances (e.g. deferred lease liabilities, pre-paid rent, etc). Specific calculations are as follows:

Future minimum cash flows	\$ 540,531
Unamortized discount, to arrive at present value	<u>(39,993)</u>
Lease liability	\$ 500,538
Deferred lease liability	<u>(11,718)</u>
Right of use asset	\$ 488,820

**NOTE 6 – BONDS**

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

**NOTE 7 - 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 \$440 and \$1,715 at June 30, 2023 and 2022, respectively.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 and 2022**

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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, 2023 and 2022, the CPF was paid \$356,935 and \$258,323, respectively, by the Commission for fees incurred for salaries, benefits and lease expenses. At June 30, 2023 and 2022, CPF owed reimbursements to the Commission in the amount of \$94,655 and \$89,586, respectively.

**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 fund balance of 75% of the prior year’s fiscal expenditures. Any excess fund balance would be due to the Client Protection Fund of the Bar of Maryland (CPF), as of 30 days following the issuance of annual audited financial statements.

On March 3rd, 2023 an Administrative Order was issued by the Maryland Court of Appeals, to change the formula used to calculate the excess fund balance. Under the revised formula, the Court of Appeals of Maryland requires that the Commission maintains an annual carryover balance totaling at least 25% but no more than 50% of its prior fiscal year expenditures. Under the current order, there are three potential scenarios for the fund balance each year:

#	<i>Percent of prior year’s fiscal expenditures</i>	<i>Type of transfer required</i>
1	Under 25%	CPF to transfer deficit amount to the Commission
2	Over 50%	The Commission to transfer excess amount to CPF
3	Between 25% and 50%	No transfers required

Transfers, if required, are due as of 30 days following the issuance of annual audited financial statements.

Per this Order, at June 30, 2023 and 2022, the Commission owed \$1,713,525 and \$0 to CPF, respectively. These amounts are reported as “Restricted Fund Balance” on the Statements of Financial Position.

The calculation for current year excess fund balance is as follows:

Beginning fund balance		\$ 3,236,008
Plus net income:		587,123
Less balance paid prior year:		-
Ending fund balance		\$ 3,823,131
Total FY 2023 expenditures	\$ 4,219,212	
50% of Total expenditures		2,109,606
Excess fund balance, June 30, 2023		\$ 1,713,525

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

The Commission has evaluated subsequent events through September 22, 2023 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 – RECLASSIFICATIONS**

Certain amounts in the prior period presented have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on the prior period 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, 2023

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, 2021 for FYE 2022</b>	\$1,103,515	\$0	\$1,103,515
Changes for the Year			
Service Cost	37,646		37,646
Interest	20,733		20,733
Changes of Benefit Terms	0		0
Experience Losses/(Gains)	(8,241)		(8,241)
Trust Contribution - Employer		39,139	(39,139)
Net Investment Income		0	0
Changes in Assumptions	(216,585)		(216,585)
Benefit Payments (net of retiree contributions)	(39,139)	(39,139)	0
Administrative Expense		0	0
Net Changes	(205,586)	0	(205,586)
<b>Balance as of June 30, 2022 for FYE 2023</b>	<b>\$897,929</b>	<b>\$0</b>	<b>\$897,929</b>
Funded status		0.00%	

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2023

OPEB Expense

1. Service Cost	\$	37,646
2. Interest		20,733
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		(916)
From Past Years Recognized in Current Year		(11,089)
Total		(12,005)
8. Changes in Assumptions		
In Current Fiscal Year Recognized in Current Year		(24,065)
From Past Years Recognized in Current Year		14,492
Total		(9,573)
<b>9. Total OPEB Expense</b>	<b>\$</b>	<b>36,801</b>

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
 APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
 JUNE 30, 2023

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 2.69%	Discount Rate 3.69%	1% Increase 4.69%
Total OPEB Liability	\$1,011,515	\$897,929	\$803,157
Net OPEB Liability/(Asset)	\$1,011,515	\$897,929	\$803,157

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	\$784,357	\$897,929	\$1,039,107
Net OPEB Liability/(Asset)	\$784,357	\$897,929	\$1,039,107

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
 APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
 JUNE 30, 2023

Deferred Inflows/Outflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, Attorney Grievance Commission recognized an OPEB expense of \$36,801. At June 30, 2023, 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	\$ -	\$ 75,809
Changes of assumptions	132,646	213,870
Net difference between projected and actual earnings on OPEB plan investments	-	-
Employer contribution subsequent to measurement date	39,490	
<b>Total</b>	<b>\$ 172,136</b>	<b>\$ 289,679</b>

\$39,490 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, 2024.

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
2024	6/30/2023	\$ (21,578)
2025	6/30/2024	(21,578)
2026	6/30/2025	(21,578)
2027	6/30/2026	(21,580)
2028	6/30/2027	(16,776)
Thereafter	6/30/2028 and after	(53,943)

**ATTORNEY GRIEVANCE COMMISSION OS MARYLAND**  
**APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75**  
**JUNE 30, 2023**

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)	Prior	Balances at June 30, 2022								
				2019	2020	2021	2022	2023	2024	2025	2026	2027
Prior	\$ -	5	\$ -	-	-	-	-	-	-	-	-	-
2019	-	5	\$ -	-	-	-	-	-	-	-	-	-
2020	-	5		\$ -	-	-	-	-	-	-	-	-
2021	-	5			\$ -	-	-	-	-	-	-	-
2022	-	5				\$ -	-	-	-	-	-	-
2023	-	5					\$ -	-	-	-	-	-
<b>Net increase (decrease) in OPEB expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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, 2022 (c)	Balances at June 30, 2022	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ -	\$ -	\$ -	\$ -
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-
2022	-	-	-	-	-
2023	-	-	-	-	-
				<b>\$ -</b>	<b>\$ -</b>

**ATTORNEY GRIEVANCE COMMISSION OS MARYLAND**  
**APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75**  
**JUNE 30, 2023**

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	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Thereafter		
Prior	-	10	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	(32,870)	10	\$ -	-	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	-
2020	(25,525)	10			\$ (3,287)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(2,553)	(2,548)
2021	(4,067)	10				\$ (407)	(407)	(407)	(407)	(407)	(407)	(407)	(407)	(407)	(407)	(407)	(811)
2022	(43,574)	9					\$ (4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(9,680)
2023	(8,241)	9						\$ (916)	(916)	(916)	(916)	(916)	(916)	(916)	(916)	(916)	(2,745)
<b>Net increase (decrease) in OPEB expense</b>			\$ -	\$ -	\$ (3,287)	\$ (5,840)	\$ (6,247)	\$ (11,089)	\$ (12,005)	\$ (12,005)	\$ (12,005)	\$ (12,005)	\$ (12,005)	\$ (12,005)	\$ (12,005)	\$ (12,005)	\$ (15,784)

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, 2022 (c)	Balances at June 30, 2022	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	-	-	-	-
2019	-	32,870	16,435	-	16,435
2020	-	25,525	10,212	-	15,313
2021	-	4,067	1,221	-	2,846
2022	-	43,574	9,684	-	33,890
2023	-	8,241	916	-	7,325
				\$ -	\$ 75,809

**ATTORNEY GRIEVANCE COMMISSION OS MARYLAND**  
**APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75**  
**JUNE 30, 2023**

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	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Thereafter
Prior	\$ -		\$ -	-	-	-	-	-	-	-	-	-	-	-	-
2018	(48,022)	10		\$ (4,802)	(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)	(428)	(428)	-
2020	53,976	10				\$ 5,398	5,398	5,398	5,398	5,398	5,398	5,398	5,398	5,398	5,394
2021	85,418	10					\$ 8,542	8,542	8,542	8,542	8,542	8,542	8,542	8,542	17,082
2022	52,034	9						\$ 5,782	5,782	5,782	5,782	5,782	5,782	5,782	11,560
2023	(216,585)	9							\$ (24,065)	(24,065)	(24,065)	(24,065)	(24,065)	(24,065)	(72,195)
<b>Net increase (decrease) in OPEB expense</b>			\$ -	\$ (4,802)	\$ (5,230)	\$ 168	\$ 8,710	\$ 14,492	\$ (9,573)	\$ (9,573)	\$ (9,573)	\$ (9,573)	\$ (9,575)	\$ (4,771)	\$ (38,159)

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, 2022 (c)	Balances at June 30, 2022	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ -	\$ -	\$ -	\$ -
2018	-	48,022	28,812	-	19,210
2019	-	4,280	2,140	-	2,140
2020	53,976	-	21,592	32,384	-
2021	85,418	-	25,626	59,792	-
2022	52,034	-	11,564	40,470	-
2023	-	216,585	24,065	-	192,520
				\$ 132,646	\$ 213,870

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75**  
**JUNE 30, 2023**

**Schedule of Changes in the Total Liability and Related Ratios**

Changes in Employer's Net OPEB Liability and Related Ratios

Last 10 Fiscal Years

Information for FYE 2017 and earlier is not available

Disclosure for Fiscal Year Ending:	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement Date:	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
<b>Total OPEB liability</b>										
Service Cost	\$ 37,646	\$ 43,009	\$ 35,343	\$ 39,485	\$ 39,422	\$ 42,932	\$ -	\$ -	\$ -	\$ -
Interest Cost	20,733	25,577	29,333	31,845	31,258	25,234	-	-	-	-
Changes in Benefit Terms	-	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(8,241)	(43,574)	(4,067)	(25,525)	(32,870)	(4,280)	-	-	-	-
Changes of Assumptions	(216,585)	52,034	85,418	53,976	(4,280)	(48,022)	-	-	-	-
Benefit Payments	(39,139)	(39,139)	(39,214)	(38,682)	(28,927)	(24,441)	-	-	-	-
Net Change in Total OPEB Liability	(205,586)	37,907	106,813	61,099	4,603	(4,297)	-	-	-	-
Total OPEB liability - Beginning of Year	1,103,515	1,065,608	958,795	897,696	893,093	897,390	-	-	-	-
Total OPEB Liability - End of Year	897,929	1,103,515	1,065,608	958,795	897,696	893,093	-	-	-	-

Plan Fiduciary Net Position

Last 10 Fiscal Years

Information for FYE 2017 and earlier is not available

Disclosure for Fiscal Year Ending:	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement Date:	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Contributions - Employer	\$ 39,139	\$ 39,139	\$ 39,214	\$ 38,682	\$ 28,927	\$ 24,441	\$ -	\$ -	\$ -	\$ -
Net Investment Income	-	-	-	-	-	-	-	-	-	-
Benefit Payments (net of retiree contributions)	(39,139)	(39,139)	(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	-	-	-	-	-	-	-	-	-	-
Net OPEB Liability	897,929	1,103,515	1,065,608	958,795	897,696	893,093	-	-	-	-
Fiduciary Net Position as a % of Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
Covered-Employee Payroll <sup>1</sup>	N/A									
Net OPEB Liability as a Percentage of Covered Employee Payroll <sup>1</sup>	N/A									
Expected Average Remaining Service Years of All Participants	9	9	10	10	10	10	-	-	-	-

**Notes to Schedule:**

Benefit changes: 0

Changes of assumptions: The discount rate was changed as follows:  
The discount rate changes year-to-year: 3.69% 1.92% 2.45% 3.13% 3.62% 3.58% N/A N/A N/A N/A

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