Ethics Opinion No. 68-1
Propriety of Law Office Sharing Office Space with Non-Lawyer.

In my opinion it would not be unethical for a law firm to have a branch office in the same suite as an insurance business so long as care is taken to prevent the insurance business from becoming a means of directing legal business to the law firm. *See* American Bar Association Informal Decision No. C 630 2/27/63.

You have inquired whether the sharing of office space by a lawyer and a public accountant is unethical from the point of view of the lawyer under the following circumstances:

1. There is one entrance to the suite of offices on which the lawyer's name and the certified public accountant's name appear. Both names are separate and the fact that one is a lawyer and the other is a certified public accountant plainly appear, but they are both on the same door.

2. There is one waiting room for both private offices.

3. The certified public accountant shares part of the expense of the office including an agreed amount for the reception services of the attorney's secretary and an agreed amount for the use of the attorney's tax books and loose leaf tax services.

4. Most of the attorney's practice is in the area of taxation and estate planning.

5. There is no fee splitting, but the attorney hires the certified public accountant from time to time to make computations on tax cases being handled by the attorney. In such cases the agreed fee of the certified public accountant is either absorbed in the general overhead of the attorney or is added to the attorney's bill to the client as a separate itemized charge. The latter is done only with the advance approval of the client.

6. Where a client of the attorney is in need of accounting services and does not have his own accountant, the attorney occasionally recommends the certified public accountant. This is not directly related to the space sharing arrangement, since, because of the certified public accountant's proficiency, the attorney would probably recommend his services in such cases if there were no space splitting arrangement. In such cases there is, of course, no fee splitting arrangement.

7. The certified public accountant also has a high regard for the proficiency of the attorney in tax matters and occasionally recommends the

attorney's services to his clients in need of tax assistance. There is, of course, no fee splitting in these situations.

We find nothing unethical in such a situation. An association between a lawyer and a public accountant is unethical only when it is or could be used as a "feeder" of legal business to the lawyer, as an indirect method of advertising the lawyer's services, or as a method of sharing fees or responsibility for legal business between the lawyer and a layman. In your situation none of these elements exist, and every precaution appears to have been taken to avoid them. The sharing of office space is merely for the physical convenience of both parties, and in this we find nothing improper, provided the proper safeguards are maintained.

Adopted by Board of Governors on December 14, 1968.