

2015
DELAWARE SUPREME COURT
CERTIFICATE OF COMPLIANCE

Section One COC:

TO BE COMPLETED BY ALL DELAWARE LAWYERS

DECLARATION REGARDING PRACTICE

SUPREME COURT ID

FIRST
MI
LAST
SUFFIX

EMAIL 1

FIRM 1
ADDRESS
COUNTY
COUNTRY
PHONE 1
PHONE 2
FAX

DELAWARE
MANAGING PARTNER

Question 2 I am engaged in the practice of law in Delaware, and:

(A) My entire compensation derived from the practice of law is received in my capacity as an employee or independent contractor handling legal matters of a corporation(s) or government entity or agency, AND I am not responsible for funds or property of any person(s) except that of my employer.

(B) My entire compensation derived from the practice of law is received in my capacity as an employee or independent contractor of a real estate settlement service, title company, or similar entity which provides legal services and as part of the legal services holds funds for clients and/or third persons.

(C)(1) I am NOT responsible for the maintenance of financial books and records required to be disclosed herein as the managing partner of a firm or otherwise.

(C)(2) I am NOT responsible for the maintenance of financial books and records required to be disclosed herein as the managing partner of a firm or otherwise.

However, I AM responsible for the maintenance of financial books and records required to be disclosed herein associated with one or more accounts not under the control of the attorney named herein.

(D) I am responsible for the maintenance of financial books and records required to be disclosed herein as the managing partner of a firm or otherwise.

(E) I am responsible for the maintenance of financial books and records required to be disclosed herein as the managing partner of a firm and this firm is not responsible for funds or property of any person in a fiduciary capacity.

(F) My practice of law is limited to uncompensated services to clients of one or more legal assistance programs AND I am not responsible for funds or property of any person in a fiduciary capacity.

Section Two COC: TO BE COMPLETED BY ACTIVE DELAWARE LAWYERS WHO ARE ENGAGED IN THE PRACTICE OF LAW IN DELAWARE and WHO ARE RESPONSIBLE FOR THE MAINTENANCE OF FINANCIAL BOOKS AND RECORDS REQUIRED TO BE DISCLOSED HEREIN AS THE MANAGING PARTNER OF A FIRM OR OTHERWISE Per Section One, (2) (B), (C(2)), (D), or (E).

PRE-CERTIFICATION (optional)

My Certification is based upon my own review, as well as the pre-certification attached hereto by the following independent certified public accountant, pursuant to the procedures set forth in Rule 9 of the Lawyers' Fund for Client Protection:

ACCOUNTANT NAME:

ACCOUNTANT FIRM:

PLEASE ANSWER EACH QUESTION YES OR NO AS TO ACCOUNTS REQUIRED TO BE DISCLOSED HEREIN.

**Question
2.1**

All federal, state and local payroll, gross receipts, and income taxes of the law firm required to be filed have been filed and all taxes due thereon have been paid on a timely basis.

NOTE: If answering "NO", provide specific information below, including which taxes were not filed or paid, the amounts of taxes due and the periods involved.

**Question
2.2**

Rule 1.15A account designation.

(A) Attorney trust/escrow account(s) are maintained ONLY with financial institutions that have agreed to comply with overdraft notification and which are identified by the Lawyers' Fund for Client Protection as Rule 1.15A-designated institutions.

(B) Each attorney trust/escrow account maintained is expressly designated on bank statements as a Rule 1.15A account in the account title.

NOTE: If an attorney trust/escrow account is not titled as a Rule 1.15A account on the bank statement, you are required to provide an explanation below, and you are also required to submit a copy of a bank statement after the financial institution correctly identifies the account as a Rule 1.15A account in the account title.

(C) All IOLTA accounts are maintained ONLY at eligible financial institutions determined by the Delaware Bar Foundation and posted on the Foundation's website, www.delawarebarfoundation.org.

**Question
2.3**

Any and all fiduciary funds held are maintained in an attorney trust/escrow account and in accordance with Rule 1.15(a) which requires fiduciary funds held in connection with the practice of law in Delaware be kept in a separate account designated solely for the Delaware practice.

**Question
2.4**

A separate bank account is maintained for non-fiduciary funds. Said account(s) is(are) expressly designated as "attorney business account" or "attorney operating account."

- Question 2.5** Other than the minimum amount of non-fiduciary funds allowable (no more than \$2000 to cover bank service charges), only funds held in a fiduciary capacity are held in any attorney trust/escrow account. Other funds, including earned fees, are not commingled with escrow funds.
- Question 2.6** Check register balances for all bank accounts are reconciled monthly to bank statement balances.
- Question 2.7** With respect to attorney trust/escrow account(s), there is a client subsidiary ledger maintained with monthly listings of client balances stating client name, balance, cash receipt and cash disbursement transactions, and the total of all client balances.
- Question 2.8** With respect to the client subsidiary ledger of the attorney trust/escrow account(s), negative balances did not exist OR if a negative balance did exist for any client, then a timely transfer was made from the operating or business account to cover the negative balance.
- Question 2.9** With respect to attorney trust/escrow account(s), the reconciled end-of-month cash balance agrees with the total of the client balance listing of the client subsidiary ledger.
- Question 2.10** With respect to attorney trust/escrow account(s), all fiduciary funds are identified.
- Question 2.11** With respect to attorney trust/escrow account(s), I have reviewed the fiduciary funds held, or caused them to be reviewed by the responsible attorney, and determined that they should continue to be held, and have rejected the need to disburse the funds or transfer the funds to a separate interest bearing account.

Question 2.12 **With respect to attorney trust/escrow account(s), for those fiduciary funds which should be disbursed and for which checks have been issued in an attempt to disburse funds, all checks have cleared within six months from the date of issuance OR for each check which has not cleared within six months, steps are promptly being taken to contact the payees to determine the reason the checks were not deposited, and replacement checks are being issued, as necessary and appropriate; with regard to abandoned or unclaimed trust funds, these account(s) comply with Supreme Court Rule 73.**

(State N/A to Questions 13 and 14 if a computer system is used.)

Question 2.13 **A manual system is used to comply with Rule 1.15. Cash receipt and cash disbursement journals are maintained for each bank account for the recording of fiduciary and non-fiduciary transactions; and transaction columns are totaled and balanced each month.**

Question 2.14 **A manual system is used to comply with Rule 1.15. A general ledger is used; OR a reconciled monthly cash balance for each bank account is obtained by matching totals from the cash receipts and cash disbursement journals to the ending check register balance.**

(State "N/A" to Question 15 if a manual system is used.)

Question 2.15 **A computer system is used to comply with Rule 1.15. A hard copy of all financial records is printed each month or an electronic back up of these documents is created each month as required by Rule 1.15.**

Section Three COC: TO BE COMPLETED BY ACTIVE DELAWARE LAWYERS WHO ARE ENGAGED IN THE PRACTICE OF LAW IN DELAWARE and WHO ARE RESPONSIBLE FOR THE MAINTENANCE OF FINANCIAL BOOKS AND RECORDS REQUIRED TO BE DISCLOSED HEREIN AS THE MANAGING PARTNER OF A FIRM OR OTHERWISE Per Section One, (2) (B), (C(2)), (D), or (E).

Question 3.1

Identify herein the following information for each attorney trust/escrow account required to be disclosed herein (i) which you or an attorney or an employee may draw on and/or has signatory authority, and (ii) in which funds of clients or other persons not associated with your firm are placed. Your identification of attorney trust/escrow accounts should include not only accounts open in 2015, but also any accounts open at any time during calendar year 2014.

FINANCIAL INSTITUTION	ACCOUNT TITLE	ACCOUNT NUMBER	IOLTA
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Question 3.2

Identify herein the following information for each account in which funds are held (operating or business accounts) in connection with the practice of law, which you or an attorney or an employee may draw on and/or has signatory authority. Your identification of attorney operating/business accounts should include not only accounts open in 2015, but also any accounts open at any time during calendar year 2014.

FINANCIAL INSTITUTION	ACCOUNT TITLE	ACCOUNT NUMBER
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Question 3.3

Identify the address(es) where the books and records for accounts required to be disclosed herein are located:

Question 3.4

Identify the name and business address of the person(s) who maintain(s) the books and records for accounts required to be disclosed herein:

I HEREBY PERSONALLY CERTIFY TO THE DELAWARE SUPREME COURT THAT THE INFORMATION CONTAINED HEREIN IS TRUE AND CORRECT.

DATE:

SUPREME COURT ID:

SIGNATURE:

PREPARER'S NAME:

REVIEWED BY ATTORNEY?
