

# ATTORNEY GRIEVANCE COMMISSION OF MARYLAND



## 49th Annual Report

July 1, 2023 thru June 30, 2024

### 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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**TABLE OF CONTENTS**

Attorney Grievance Commission.....1

Disciplinary Summaries.....2

Targeted Mail Solicitations.....9

Attorney Trust Account Overdrafts.....9

Conservatorships.....10

Peer Review Committee.....12

Conditional Diversion Agreements.....13

Conditions to or Upon Reinstatement.....13

Probation.....13

Activities of Professional Staff.....14

The Commission.....16

Professional Staff.....17

**SUPPLEMENTAL REPORTS**

10 Year Comparison Chart.....18

Reasons for Disciplinary Action.....20

Overview of Cases Received and Cases Docketed.....21

Docketed Cases by Law Practice Category.....22

Docketed Cases by Locale.....23

Docketed Cases by Primary Rule of Professional Conduct Violated.....24

Dispositions of Docketed Complaints.....25

Disciplinary Action (by Attorney).....26

Audited Financial Statements..... 27

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**49th Annual Report (Fiscal Year 2024)**  
**July 1, 2023 through June 30, 2024**

At the conclusion of fiscal year 2023, J. Donald Braden, Esquire retired as a member of the Attorney Grievance Commission. Mr. Braden was first appointed to the Commission by the Supreme Court of Maryland in 1996. The Commission recognizes Mr. Braden's dedication, professionalism, and outstanding service to the organization. On June 30, 2023, the Supreme Court of Maryland appointed Philip T. Cronan, Esquire to fill the vacancy left by Mr. Braden's retirement.

On October 23, 2023, Thomas M. DeGonia II was appointed to serve as the 5<sup>th</sup> Bar Counsel for the Attorney Grievance Commission of Maryland. Prior to Mr. DeGonia's appointment, Dolores Ridgell served as Acting Bar Counsel after the departure of Acting Bar Counsel Erin Risch.

There were significant personnel changes in the Office of Bar Counsel during fiscal year 2024. Acting Bar Counsel Erin A. Risch, Deputy Bar Counsel Jessica B. McCully, Assistant Bar Counsels Brittany L. Strickland, Lisa M. Fishelman, and Kelly A. Robier, and Administrative Assistant Daniela Valverde departed the office. In addition to Thomas M. DeGonia II, the Office of Bar Counsel welcomed Deputy Bar Counsel Jessica M. Hall, Assistant Bar Counsels Lauren Batucan, Garrett E. Byron, Katherine T. Getty, Moses Gobezie, Corteneous Herbert, and Peter Terech, Law Clerk Paulette N. Fogle, Investigator Deanna M. McMahan, and Administrative Assistant Erica Maldonado. Also, during fiscal year 2024, C. Shea McSpaden was promoted to Deputy Bar Counsel, and Lana B. Hitchens and Caitlin M. Phillips were promoted to Assistant Bar Counsel.

The number of active attorneys in Maryland decreased slightly from 43,289 to 43,074. This year, the Office of Bar Counsel opened 1,696 files, up from 1,614 in fiscal year 2023 (FY 2023). Bar Counsel docketed 152 matters for further investigation. Cases docketed for investigation included complaints received, reinstatement petitions, and attorney trust account overdraft notifications.

The number of sanctioned attorneys, 37, decreased from FY 2023 when 65 received sanctions. The number of sanctioned attorneys is significantly lower than the ten-year average for all sanctions: approximately 75 per year. Disbarments, numbering 6, were significantly lower than the ten-year average of 25, while suspensions, 17, were lower than the ten-year average of 23. Reprimands, 14, were also lower than the ten-year average of 28.

The largest percentage of complaints docketed continues to involve attorneys located in Montgomery County (24%). Montgomery County is followed by out of state attorneys (20%), Prince George's County (14%), Baltimore City (12%), and Baltimore County (9%). The practice area at issue with the most docketed complaints was family law (14%). Twelve percent of complaints were docketed to investigate attorney trust account issues. The largest category of conduct complained about included some combination of competence, diligence, and communication failures, representing 24% of all docketed complaints, followed by issues involving safekeeping of property (17%).

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**DISCIPLINARY SUMMARIES**  
**Fiscal Year 2024**

ANDERSON, Lawrence John – Disbarment by Consent on February 22, 2024, effective April 22, 2024, for failing to safekeep funds in an attorney trust account; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; and engaging in conduct that is prejudicial to the administration of justice. The Respondent intentionally misappropriated a portion of his clients' settlement funds for his personal use and benefit, and he subsequently deposited the exact amount he had misappropriated into his firm's attorney trust account to cover the shortfall.

BAKER, Kellee Genean – Indefinite Suspension by Consent on June 17, 2024, effective immediately, with the right to petition for reinstatement after one year, for filing frivolous pleadings; falsifying evidence, counseling or assisting a witness to testify falsely, or offering an inducement to a witness that is prohibited by law; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; and engaging in conduct that is prejudicial to the administration of justice. The Respondent was sued for breach of contract based on her failure to repay a loan and subsequently filed a bankruptcy petition in bad faith for the purpose of delaying the forced sale of her property. The Respondent's bankruptcy petition was dismissed with prejudice, and she was barred from refile for one year.

BIGHAM, Ellen F. – Indefinite Suspension by Consent on July 17, 2023, effective immediately, with the right to petition for reinstatement after two years, for failing to safekeep funds in an attorney trust account, 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 failed to provide any services of value, failed to refund the fees paid by the client, and knowingly misrepresented to Bar Counsel that she did not know why the immigration court rejected her client's I-485 application.

BOBOTEK, Henry Mark – Reprimand by Consent on January 19, 2024, for failing to represent his client competently, failing to safekeep funds in an attorney trust account, and failing to comply with the record-keeping requirements of a trustee. When the Respondent, as trustee, attempted to prepare a formal accounting, he discovered that he could not account for approximately \$30,000.00 that should have been transferred from one trust to another. The Respondent promptly reported that finding to Bar Counsel and used his personal funds to replace the amount that should have been transferred.

BUIE III, William Roosevelt – Suspension by Consent for 180 days on January 19, 2024, stayed in favor of one year of probation with the terms contained in the Probation Agreement, for knowingly making false statements to Bar Counsel and committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney. The Respondent submitted a false loan application.

CHANG, Elaine H. – Suspension by Consent for sixty days on February 16, 2024, stayed in favor of six months of probation with the terms contained in the Probation Agreement. The Respondent provided legal support to foreign-born employees of a corporation based in New York City. The Respondent failed to obtain a written waiver of a potential conflict of interest in representing her employer and an employee of her employer, and she failed to adequately communicate with her client.

DAVIS, Donald Dorin – Indefinite Suspension on October 23, 2023, effective immediately, for failing to represent his client competently and diligently; failing to adequately communicate with his client; collecting unreasonable fees; failing to take steps to protect his client’s interest upon termination of the representation; 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 failed to fully render agreed-upon legal services and communicate with his client; abandoned the client, forcing the client to seek successor counsel; failed to refund any unearned fees; made intentional misrepresentations to his client and the Commission; and failed to cooperate with the Commission during the investigatory process.

DAVIS, Richmond Timothy Paul – Commission Reprimand on August 23, 2023, for failing to represent his client competently and failing to comply with attorney trust account record-keeping requirements. Without seeking and receiving prior court approval, the Respondent improperly received estate funds as fees and improperly deposited the estate funds into his attorney trust account. Eventually, the Respondent sought and received court approval for a portion of the fees, and, after his removal, the Respondent delivered a check to the successor Personal Representative for the difference between the total received by the Respondent and the amount of fees approved by the court.

DENNIS, Jason Anthony – Commission Reprimand on October 23, 2023, for failing to represent his client competently and failing to adequately communicate with his client. In an immigration matter, the Respondent failed to inform his client of the effect that the filing of her Adjustment of Status petition would have on her current I-Visa. His lack of competence eventually resulted in Customs and Border Patrol denying his client reentry to the United States.

DONNELLY, Vernon Charles – Disbarred on February 27, 2024, for failing to adequately communicate with his client; entering into a business transaction with a current client without obtaining the client’s informed consent; filing frivolous pleadings; failing to maintain candor to the tribunal; knowingly making false statements to Bar Counsel; committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; and engaging in conduct that is prejudicial to the administration of justice. The Respondent entered into a loan agreement with a client without first advising the client, in writing, of the desirability of seeking the advice of independent counsel regarding the transaction; failed to repay the loan on time; continually refused to fully repay the loan; failed to communicate with the client regarding his proposed change to the loan; and misrepresented the terms of the loan agreement before the court, Bar Counsel, and during the disciplinary hearing.

EMBRY, Akia Yvonne – Commission Reprimand on December 21, 2023, for failing to adequately communicate with her client, failing to safekeep funds and make required deposits in an attorney

trust account, failing to promptly deliver funds her client was entitled to receive, failing to take steps to protect her client's interest upon termination of the representation, and failing to maintain required financial records of an attorney trust account. The incarcerated client's family retained the Respondent to represent the client in a criminal matter and made several payments. The Respondent failed to safekeep the payments in an attorney trust account and instead deposited these payments into an operating account without obtaining written, informed consent from the client or the family. The Respondent failed to provide a refund and failed to provide invoices or timesheets to the family upon their request.

FARMER, George L. – Indefinite Suspension on July 10, 2023, effective immediately, for failing to adequately communicate with his clients, collecting and billing for unreasonable fees, representing two clients involving a conflict of interest, failing to withdraw from representing his clients when continued representation resulted in violation of the Maryland Attorneys' Rules of Professional Conduct, filing a frivolous lawsuit, and engaging in the unauthorized practice of law. The Respondent failed to explain to either client the conflict of interest presented by his dual representation and failed to obtain the clients' informed consent, confirmed in writing, to continue with the representation. He also failed to provide the clients with any services of value.

FINK, David E. – Commission Reprimand on June 24, 2024, for failing to comply with requirements regarding the professional independence of an attorney. The Respondent and a non-attorney worked out an arrangement for compensation wherein the Respondent would lease telephone lines from the non-attorney at a highly inflated rate for the purpose of compensating the non-attorney for client referrals. Potential clients would call, the Respondent would answer, introduce himself, and then offer to represent the potential clients who did not know they were calling the Respondent. If the potential client was not sure about hiring the Respondent, the non-attorney would contact the potential client to reassure them.

GOLDSTEIN, Jeffrey Stephen – Disbarment by Consent on March 19, 2024, effective March 31, 2024, for failing to safekeep funds in an attorney trust account; failing to comply with attorney trust account record-keeping and prohibited transaction requirements; making cash withdrawals from his attorney trust account; using trust money for purposes other than the purpose for which the money is entrusted; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; and engaging in conduct that is prejudicial to the administration of justice. The Respondent routinely failed to safeguard client funds, created a negative balance in his attorney trust account on multiple occasions, and withdrew funds from his attorney trust account before earning them.

HAMLIN, Derrick G. – Commission Reprimand on November 27, 2023, for failing to represent his client competently and diligently and engaging in conduct that is prejudicial to the administration of justice. The Respondent was held in contempt of court for willfully failing to appear for court when he was aware of the time and place of the proceeding and had a duty to appear.

JOHNSON, Anitha Wileen – Disbarred on January 19, 2024, effective immediately, in a reciprocal action from the District of Columbia, for failing to represent her clients competently and diligently; failing to abide by the scope of representation; failing to adequately communicate with her clients; collecting unreasonable fees; failing to provide a written retainer agreement when collecting a contingency fee; disclosing confidential client information; failing to safekeep funds in an attorney

trust account and failing to promptly remove earned fees from her attorney trust account; failing to take steps to protect her client's interest upon termination of the representation; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; and engaging in conduct that seriously interferes with the administration of justice. The Respondent engaged in misconduct during her representation of clients in a civil rights action alleging excessive use of force by police, a divorce proceeding, a medical malpractice matter, and a custody and personal injury matter.

JOHNSON, Bruce Allen, Jr. – Suspension by Consent for sixty days on February 16, 2024, stayed in favor of one year of probation with the terms contained in the Probation Agreement, for failing to represent his client competently, failing to adequately communicate the fees for his services to his client, failing to provide invoices or time records to support his fees, and making payments to himself in attorney's fees from his client's trust funds while serving as the trustee of the trust.

JOHNSON, Marlene A. – Indefinite Suspension by Consent on September 1, 2023, effective October 31, 2023, for failing to represent her clients competently and diligently, failing to adequately communicate with her clients, collecting unreasonable fees, failing to take steps to protect her client's interest upon termination of the representation, engaging in conduct that is prejudicial to the administration of justice, failing to safekeep funds in an attorney trust account, and failing to comply with attorney trust account record-keeping requirements. The Respondent utilized the services of an independent contractor to assist in her law practice and, on two separate occasions, gave the independent contractor payment checks drawn on the Respondent's operating account at times when that account lacked sufficient funds to cover the checks. In addition, the Respondent engaged in professional misconduct while representing clients in three separate civil matters.

JONES, Gregory Wayne – Suspension for ninety days on July 12, 2023, stayed in favor of one year of probation with the terms contained in the Probation Agreement, for failing to represent his clients competently and diligently; failing to abide by the scope of representation; failing to adequately communicate with his clients; charging unreasonable fees; failing to communicate to his client the basis of the fee; 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 client's interest upon termination of the representation; and engaging in conduct that is prejudicial to the administration of justice. The Respondent filed a plea in a criminal case without his client's knowledge or consent, failed to act with diligence and competence in two client matters, and charged and retained unreasonable flat fees.

KURTYKA, Brian Martin – Disbarment by Consent on March 20, 2024, 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 two counts of embezzlement and one count of forgery.

LAMM, Jason D. – Reprimand by Consent on June 17, 2024, in a reciprocal action from the Attorney Discipline Probable Cause Committee of the Supreme Court of Arizona, for representing a client involving a conflict of interest and failing to uphold his duty to a former client. The Respondent represented a client in two DUI cases and later represented that former client's ex-spouse in their divorce matter where the former client's substance abuse was at issue.

LOWE, Allen Jay – Commission Reprimand on August 23, 2023, for failing to represent his client diligently and failing to promptly deliver funds that his client and third parties were entitled to receive. For over three years, the Respondent failed to undertake efforts to reach agreements with his client’s medical providers in a workers’ compensation case, and a portion of his client’s settlement funds remained in his firm’s attorney trust account during this time.

LUKE, Purcell S. – Reprimand by Consent on September 1, 2023, for failing to represent his client competently and diligently, failing to adequately communicate with his client, failing to safekeep funds in an attorney trust account, failing to take steps to protect his client’s interest upon termination of the representation, knowingly failing to respond to Bar Counsel, and engaging in conduct that is prejudicial to the administration of justice. The Respondent failed to deposit or maintain the unearned portion of fees in an attorney trust account and repeatedly failed to respond to his client’s reasonable requests for information regarding the status of the representation. In another matter, the Respondent repeatedly failed to respond to Bar Counsel’s requests for information.

MOIR, Thomas Ian – Disbarment by Consent on March 21, 2024, effective immediately, in a reciprocal action from the District of Columbia for committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney; and engaging in conduct that is prejudicial to the administration of justice. The Respondent pled guilty to one count of child pornography in violation of 18 U.S.C. § 2252(a)(2).

PAUL, Dana Andrew – Suspension by Consent for thirty days on September 25, 2023, effective immediately, in a reciprocal action from the District of Columbia, for disclosing confidential client information.

PIERRE, Marylin – Reprimand on August 16, 2023, for making a statement that she knew to be false or with reckless disregard as to its truth or falsity concerning the qualifications or integrity of a judge or of a candidate for judicial office; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; engaging in conduct that is prejudicial to the administration of justice; and providing incomplete and intentionally misleading information in connection with her application for admission to the New York Bar. The Respondent made a knowing and intentional misrepresentation that impugned the integrity of sitting judges during an election campaign and made a knowing and intentional misrepresentation by omission of information on an out-of-state bar application.

ROSIER, Michael Samuel – Suspension by Consent for thirty days on October 20, 2023, stayed in favor of six months of probation with the terms contained in the Probation Agreement, for failing to adequately communicate with his client; failing to communicate to his client the scope of the representation and the basis or rate of the fee and expenses for which his client would be responsible before or within a reasonable time after commencing the representation; failing to safekeep funds in an attorney trust account; failing to take steps to protect his client’s interest upon termination of the representation; communicating about the subject of representation with a person known to be represented by 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 respond to his client’s requests for information in a timely manner, failed to provide a full accounting for the funds paid and the services provided until several months after the representation, and failed to maintain



contemporary reconciliation reports for his attorney trust account and client matter records regarding the receipt, maintenance, and disbursement of client funds.

ROSSBACH, Natasha Veytsman – Indefinite Suspension on August 31, 2023, effective immediately, for failing to represent her clients competently and diligently; failing to adequately communicate with her clients; collecting unreasonable fees; failing to take steps to protect her clients’ interests upon termination of the representation; 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. In two bankruptcy matters, the Respondent failed to take meaningful action to advance the clients’ cases, failed to communicate with the clients, and failed to appear for scheduled meetings.

SAYADIAN, Nema – Indefinite Suspension by Consent on December 22, 2023, effective immediately, with the right to petition for reinstatement conditioned on the satisfactory report of a mental health or substance abuse professional preapproved by Bar Counsel, for failing to represent his clients competently and diligently; failing to abide by the scope of the representation; failing to adequately communicate with his clients; 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 professional misconduct while representing clients in personal injury matters, including failing to file suit before the expiration of the statute of limitations on behalf of three clients, failing to pay healthcare providers in two client matters, failing to settle claims when instructed to do so in two client matters, and failing to timely disburse client funds in two client matters.

SHIELDS, Theodore Alan – Commission Reprimand on August 23, 2023, for committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney; and engaging in conduct that is prejudicial to the administration of justice. The Respondent entered an Alford Plea to one count of indecent exposure and was found guilty. Thereafter, the Respondent failed to report the judgment of conviction to Bar Counsel.

SOMERLOCK, Carl David – Reprimand by Consent on October 30, 2023, for engaging in conduct that is prejudicial to the administration of justice. The Respondent was indicted by the Grand Jury for the U.S. District Court for the District of Maryland and charged with multiple firearms offenses. The Respondent entered into a Deferred Prosecution Agreement and submitted to an additional year of pretrial supervision. Pursuant to the agreement, the charges were dismissed.

TAPPAN, Richard J. – Suspension by Consent for six months on May 31, 2024, effective *nunc pro tunc* to November 1, 2023, in a reciprocal action from the District of Columbia for violating the District of Columbia Rules of Professional Conduct. The Respondent failed to provide competent representation, failed to act with reasonable promptness, charged unreasonable fees, and failed to maintain complete records of client funds.

TATUNG, Celestine – Reprimand by Consent on August 15, 2023, for failing to represent his client diligently, failing to safekeep funds in an attorney trust account, engaging in conduct that is prejudicial to the administration of justice, and failing to adequately communicate with his client. In an immigration matter, the Respondent failed to adequately communicate with his client regarding the status of his case and failed to appear for a hearing, instead sending another attorney

not associated with the Respondent's firm to appear on behalf of his client. After the court denied his client's asylum application and ordered his removal from the United States, the Respondent failed to consult with his client about his appeal rights, failed to issue any refund, and failed to take any remedial action.

TEITELBAUM, George Alan – Suspension for thirty days on May 31, 2024, stayed in favor of one year of probation with the terms imposed by the District of Columbia Court of Appeals, in a reciprocal action from the District of Columbia for failing to appropriately safekeep funds. The Respondent failed to keep complete records of account funds in a probate matter.

TOMLIN, Valeria Nolita – Commission Reprimand on April 1, 2024, for failing to safekeep funds in an attorney trust account. Between July 2019 and June 2020, the Respondent maintained negative client ledger balances, commingled funds, and made one cash withdrawal. Additionally, the Respondent failed to create and maintain client ledgers for all clients, failed to create and maintain accurate client ledgers reflecting all deposit and disbursement items for other client matters, and failed to reconcile her trust account.

TREZEVANT, William Francis – Indefinite Suspension on July 7, 2023, with the right to petition for reinstatement in ninety days, for representing a client when the representation would result in violation of the Maryland Attorneys' Rules of Professional Conduct; failing to maintain candor to the tribunal; knowingly making false statements of material fact or law to third persons; engaging in the unauthorized practice of law; knowingly making false statements to Bar Counsel; committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as an attorney; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; and engaging in conduct that is prejudicial to the administration of justice. The Respondent lives in the District of Columbia and is not admitted to the Maryland Bar. The Respondent represented a relative in her custody case in Maryland and did not inform the attorney that he replaced that he was not licensed in Maryland. The Respondent appeared at a hearing without advising the court that he was not licensed in Maryland and without seeking admission *pro hac vice*. In subsequent communications with opposing counsel and in a later court proceeding, the Respondent knowingly and intentionally claimed, falsely, that he had orally moved for admission *pro hac vice* at the prior hearing and that his motion had been granted. He then falsely told Bar Counsel that he had never practiced law in Maryland and that he had made his role clear to the court in the custody case.

WEINBERG, Asher Newton – Indefinite Suspension on August 31, 2023, effective immediately, with the right to petition for reinstatement after six months, for failing to maintain candor to the tribunal; making statements that he knew to be false or with reckless disregard as to their truth or falsity concerning the qualifications or integrity of judges; engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation; and engaging in conduct that is prejudicial to the administration of justice. In his representation of a client in a criminal matter, the Respondent made false statements in pleadings regarding the victim's ability to identify the client as the perpetrator of crimes against the victim; knowingly and recklessly made false statements that impugned the integrity of various judges who conducted proceedings in the criminal case against his client; and, in committing the aforementioned acts, committed misconduct that had the potential to bring the legal system into disrepute. On February 21, 2024, the Supreme Court of Maryland ordered that the Respondent's suspension would be stayed in favor of six months of probation, subject to the condition that the Respondent comply with the Maryland Attorneys' Rules of Professional Conduct.

### **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 2024, there were 483 targeted mail submissions, up from 436 submissions in FY 2023. Of the submissions to Bar Counsel this year, two (2) 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.

### **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-two (62) overdraft notifications, down from sixty-nine (69) in FY 2023. Fourteen (14) were transferred to docketed status for further investigation, down from sixteen (16) in FY 2023.

## CONSERVATORSHIPS

When an attorney is deceased, disbarred, suspended, or incapacitated, 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 attorneys on Bar Counsel's staff, 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 2024, nine (9) new conservatorships were established, and private lawyers were appointed as conservators in all nine (9) cases. Fourteen (14) conservatorships were closed during the fiscal year. There are thirty-seven (37) pending conservatorship cases at the end of FY 2024, including the conservatorships which were opened, and remain open, this fiscal year. Bar Counsel staff members are appointed as conservators in thirteen (13) of the cases, and third parties are appointed as conservators in the remaining twenty-seven (27) cases.

<b>Opened</b>	<b>DATE</b>	<b>Third Party or AGC</b>
1. Blum, Bruce David	03/14/2024	3 <sup>rd</sup> Party
2. Boulay, Corrie A.	01/11/2024	3 <sup>rd</sup> Party
3. Drummond, Christopher F.	04/05/2024	3 <sup>rd</sup> Party
4. Hickman, Thomas Edward	03/11/2024	3 <sup>rd</sup> Party
5. Katz, Steven	01/26/2024	3 <sup>rd</sup> Party
6. Kurland, Sari Karson	02/13/2024	3 <sup>rd</sup> Party
7. LeRoux, Stephen Anthony	05/29/2024	3 <sup>rd</sup> Party
8. Spiegel, John	03/26/2024	3 <sup>rd</sup> Party
9. Swafford, Scott M.	01/11/2024	3 <sup>rd</sup> Party

<b>Closed</b>	<b>DATE</b>	<b>Third Party or AGC</b>
1. Bennett, Russell J.	06/28/2024	AGC
2. Charles, Steven A.	11/06/2023	3 <sup>rd</sup> Party
3. Crum, Robert S.	05/01/2024	3 <sup>rd</sup> Party
4. DeSisco, Jr., Nicholas J.	02/20/2024	3 <sup>rd</sup> Party
5. Johnson, Jr., James D.	09/29/2023	3 <sup>rd</sup> Party
6. Kolbe, Franklin James	01/24/2024	AGC
7. Kruger, Karen J.	09/06/2023	3 <sup>rd</sup> Party
8. Ober, William	08/04/2023	AGC
9. Robinson, Darrell L.	12/08/2023	3 <sup>rd</sup> Party
10. Sacks, Stephen H.	07/31/2023	AGC
11. Spekter, Michael L.	08/01/2023	3 <sup>rd</sup> Party
12. Striar, Eliot G.	08/04/2023	AGC
13. Williams, Patrick Todd	08/04/2023	AGC
14. Winton, Gregory S.	04/11/2024	3 <sup>rd</sup> Party

## CONSERVATORSHIPS

<u>Pending:</u>	<u>DATE OPENED</u>	<u>Third Party or AGC</u>
1. Arneja, Harnam Singh	07/25/2022	3 <sup>rd</sup> Party
2. Bell, John T.	02/21/2019	AGC
3. Blum, Bruce David	03/14/2024	3 <sup>rd</sup> Party
4. Boulay, Corrie A.	01/11/2024	3 <sup>rd</sup> Party
5. Briskin, Robert K.	03/09/2016	AGC
6. Callahan, Thomas R.	10/06/2021	3 <sup>rd</sup> Party
7. Clarke, Timothy E.	01/25/2021	AGC
8. Drummond, Christopher F.	04/05/2024	3 <sup>rd</sup> Party
9. Fezell, Howard J.	04/05/2021	AGC
10. Francomano, John R.	11/21/2022	3 <sup>rd</sup> Party
11. Gann, William	03/31/2023	3 <sup>rd</sup> Party
12. Haley-Pierson, Monica	12/16/2020	AGC
13. Hickman, Thomas Edward	03/11/2024	3 <sup>rd</sup> Party
14. Hoppe, Jon A.	06/06/2022	AGC
15. Johnson, Breon L.	08/05/2019	3 <sup>rd</sup> Party
16. Katz, Steven	01/26/2024	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. Kurland, Sari Karson	02/13/2024	3 <sup>rd</sup> Party
20. LeRoux, Stephen Anthony	05/29/2024	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. Opoku-Asare, Jennifer	04/25/2022	3 <sup>rd</sup> Party
27. Osborne, Matthew Hayes	10/09/2020	AGC
28. Peitersen, Marc N.	07/23/2019	3 <sup>rd</sup> Party
29. Resnick, Jonathan & Perry	04/22/2021	AGC
30. Roberts, Rachael L.	04/14/2023	AGC
31. Rouse, Joseph H.	03/14/2022	AGC
32. Shrybman, James A.	03/05/2021	3 <sup>rd</sup> Party
33. Spiegel, John	03/26/2024	3 <sup>rd</sup> Party
34. Swafford, Scott M.	01/11/2024	3 <sup>rd</sup> Party
35. Tachie-Menson, Patrick	09/26/2022	3 <sup>rd</sup> Party
36. Van Sweringen, Raymond A.	01/09/2017	AGC
37. Wright, David C.	02/15/2022	3 <sup>rd</sup> Party

**PEER REVIEW COMMITTEE**

This fiscal year 298 lawyers and 59 non-lawyers volunteered their time to participate in the peer review process. With the transition in Bar Counsel’s office, there was a significant decrease of matters forwarded to peer review this fiscal year. There were five matters submitted for peer review, compared to 38 last year, a decline of 87%. Four of the five peer review matters involved more than one complaint against a respondent attorney. Two peer review meetings were completed. Two peer review proceedings were terminated for non-cooperation by the respondent attorney. There was one peer review panel pending at the end of the fiscal year. In total, eleven complaints were subject to peer review. Of the two completed peer review panel meetings, the panel recommended public charges in one matter and conditional diversion agreement in the other matter.

The Commission makes the final decision after receiving a recommendation from a Peer Review Panel. This fiscal year the Commission did not overturn any panel recommendations.

Montgomery County had the greatest number of Peer Review panels followed by Anne Arundel County and Baltimore City, while twenty-one counties had none during this fiscal year.

<b>PANEL BREAKDOWN BY COUNTY</b>	<b>FY 2024</b>
Anne Arundel County	1
Baltimore City	1
Montgomery County	3
<b>TOTAL:</b>	<b>5</b>

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

**Allegany, Baltimore, Calvert, Caroline, Carroll, Cecil, Charles, Dorchester, Frederick, Garrett, Harford, Howard, Kent, Prince George’s, Queen Anne’s, Somerset, St. Mary’s, Talbot, Washington, Wicomico, and Worcester.**

### **CONDITIONAL DIVERSION AGREEMENTS**

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

Such agreements usually conclude the disciplinary process. Ordinarily, the attorney has not been the subject of prior complaints. This fiscal year, the Commission approved five (5) conditional diversion agreements. Ten (10) conditional diversion agreements were closed, and one (1) agreement was revoked. Ten (10) were pending at the end of the fiscal year.

### **CONDITIONS TO OR UPON REINSTATEMENT**

In an order of suspension for an indefinite or fixed period, or in an order reinstating an attorney, the Supreme Court of Maryland may require, as a condition precedent to reinstatement or as a condition of probation after reinstatement, one or more of the requirements set forth in Maryland Rule 19-752. The Court may require a variety of conditions, including but not limited to the following: engaging a practice monitor for a specified period; limiting the nature or extent of the attorney's future practice of law; participating in a program tailored to individual circumstances that provides the attorney with office management assistance, treatment for substance abuse, or psychological counseling; demonstrating, by a report of a health care professional or other evidence, that the attorney is competent to resume the practice of law; issuing an apology; or taking any other corrective action the Court deems appropriate.

This fiscal year, two (2) reinstatements with conditions were ordered. One (1) reinstatement with conditions was closed, and none were revoked. Five (5) were pending at the end of the fiscal year.

### **PROBATION**

Under Maryland Rule 19-740, upon a request by Bar Counsel or an attorney or on its own initiative and for good cause, the Supreme Court of Maryland may stay execution of a suspension and place an attorney on probation upon terms and conditions the Court finds appropriate, which may include any terms or conditions permitted in a Conditional Diversion Agreement.

This fiscal year, seven (7) attorneys were placed on probation. Nine (9) probation matters were closed, and one (1) was revoked. Seven (7) were pending at the end of the fiscal year.

## **ACTIVITIES OF PROFESSIONAL STAFF**

Thomas M. DeGonia II became the 5<sup>th</sup> Bar Counsel for the Attorney Grievance Commission with the Supreme Court's approval, effective October 23, 2023. During FY 2024, he undertook an aggressive recruitment, hiring and outreach campaign. Over the course of the year, he hired ten new attorneys and staff. Mr. DeGonia met with the Frederick County, St. Mary's County, Howard County, and Montgomery County Bar Associations. He engaged with several stakeholders including the Client Protection Fund Board of Trustees, MSBA Legal Ethics Committee, the Standing Committee on Rules of Practice and Procedure, and the Maryland Legal Services Corporation. Mr. DeGonia also lectured at the University of Baltimore School of Law, the American University Washington College of Law, and addressed new admittees at their swearing in ceremony. Mr. DeGonia attended the Posthumous Bar Admission ceremony for Edward Draper at the Supreme Court. Through the MSBA, Mr. DeGonia helped provide ethics CLEs in guardianship matters, elder law, and at the summer conference. He had lively discussions with the Montgomery Inns of Court, the J. Dudley Digges Inns of Court, the Dissenter's Law Club, the Waring Mithcell Law Society, and the J. Franklin Bourne Bar Association. He met directly with private firms including Stein Sperling, Pessin Katz, Lerch Early & Brewer, and Silverman Thompson. Mr. DeGonia also attended the 2024 Mid-Year meeting of the National Association of Bar Counsel. In addition to other activities, he attended a half-dozen judicial investitures and retirements.

Deputy Bar Counsel Jessica Hall started with the Office of Bar Counsel on December 1, 2024. During the 2023-2024 bar year, she was a member of the Executive Committee of the Bar Association of Montgomery County. In June 2024, Ms. Hall was appointed to be the Chair of the ad hoc Membership Committee as well as a Co-Chair of the Strategic Planning Committee of the BAMC. Ms. Hall is an active participant in both the Women's Bar Association of Maryland as well as the local Montgomery County Chapter of the WBA. She was appointed as a member of the Executive Committee of the State WBA in June 2024. Ms. Hall filled the position of Immediate Past-President on the Executive Board of the Montgomery County Chapter of the WBA for the 2023-2024 bar year. She also was Co-Chair of the WBA Mentorship Program for the 2023-2024 bar year and continues to co-chair that program into the 2024-2025 bar year. Ms. Hall continues to be a member of the MSBA and the Montgomery County Inns of Court. Ms. Hall gave a variety of presentations since she began with the Office of Bar Counsel. On May 1, 2024, she joined Al Frederick and James Dickerman in presenting on "Risk Management" in the attorney grievance context to the law firm of Ethridge, Quinn, Kemp, Rowan and Hartinger and the firm of Armstrong, Donohue, Ceppos, Vaughn, and Rhodes. Ms. Hall presented on June 7, 2024, with a panel of speakers at the MSBA Annual Meeting on the topic of "Lawyer as Witness," and Rule 19-303.7. She also spoke to the Law and Justice Annual Law Summit program at Springbrook High School about "Murder Investigations and Prosecutorial Ethics," on June 11, 2024.

Assistant Bar Counsel, Leonard H. Addison IV, was a panel member for a program presented to the Montgomery County Bar entitled "Top 3 Ethical Considerations for Prosecutors and Criminal Defense Attorneys." The panel addressed issues including client communication, candor to the tribunal, and how to appropriately respond to Bar Counsel. Mr. Addison was also a guest lecturer at American University Washington College for their spring Ethics class.



On May 17, 2024, Moses Gobezie, Assistant Bar Counsel attended a career day at Nicholas Orem Middle School located in Prince George's County, Maryland. During the career day, Mr. Gobezie spoke to students ranging from the ages of 11-14 on what it means to be an attorney, the academic pathway, the various practice areas, and highlighted the importance of ethics in the practice of law.

Executive Counsel and Director Marianne J. Lee continued to serve on the National Council of Lawyer Disciplinary Boards (NCLDB) Planning Committee for its Annual Meeting. Ms. Lee served as panelist in the Professionalism & Integrity Panel at the University of Baltimore School of Law. Ms. Lee served as a mock trial judge for the MYLaw, Maryland Youth & the Law, High School Mock Trial Competition.

**THE COMMISSION**

(as of June 30, 2024)

Linda H. Lamone, Esq., Chair  
Jeffrey P. Ayres, Esq., Vice-Chair  
Barry P. Gossett, Public Member, Treasurer  
Donna E. McBride, Esq.  
William M. Shipp, Esq.  
Kerry D. Staton, Esq.  
Dennis Whitley, III, Esq.  
David Coaxum, Esq.  
Deborah Warner-Dennis, Esq.  
Philip T. Cronan, 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, 2024)

**Bar Counsel**

Thomas M. DeGonia II

**Deputy Bar Counsel**

Jessica M. Hall

C. Shea McSpaden

**Assistant Bar Counsel**

Leonard H. Addison IV

Lauren Batucan

Garrett E. Byron

Katherine T. Getty

Moses Gobezie

Cortenous Herbert

Lana Hitchens

Caitlin M. Phillips

Peter J. Terech

**Law Clerk**

Paulette N. Fogle

**Investigators**

Jason P. Bogue, Lead Investigator

Daniel J. Weishaar

Darin T. Bush

Bill Lynn

Andrew Logan

Deana M. McMahan

**Operations Manager**

Susan G. Townshend

**Administrative Assistants**

Debora A. Goodrick

Nancy M. LaRocque

Erica Maldonado

Kelsey E. Rowe

**Receptionist**

(vacant)

**File Clerk**

Geneva Yearwood

## TEN (10) YEAR COMPARISON CHART

July 1, 2014 through June 30, 2024

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Ten Year Totals
<b>Active Maryland Attorneys</b>	38,938	39,814	39,890	40,300	40,393	41,177	41,611	42,050	43,289	43,074	n/a
<b>New Cases Received</b>	2,147	1,835	2,061	1,802	1,657	1,599	1,433	1,589	1,614	1,696	17,433

<b>Cases Docketed</b>	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Ten Year Totals
Complaints	331	339	243	212	232	253	155	257	135	110	2,267
Reinstatement Petitions	11	13	14	17	18	10	16	20	14*	25	158
Trust Account Overdraft	6	5	14	21	20	17	21	23	16	14	157
Resignation	4	0	1	2	4	4	4	3	0	3	25
Child Support	n/a	n/a	n/a	2	4	1	0	0	0	0	7
<b>TOTALS</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>165</b>	<b>152</b>	<b>2,614</b>

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Ten Year Totals
<b>Docketed Cases Concluded</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>174</b>	<b>3,183</b>

\*As a result of an internal reporting error, the number of reinstatement petitions docketed was underreported by nine in FY 2023. The FY 2023 statistics in this report have been updated, where appropriate, to provide the correct numbers.

## TEN (10) YEAR COMPARISON CHART

July 1, 2014 through June 30, 2024

<b>Disposition by Number of Attorneys</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>2023-2024</b>	<b>Ten Year Totals</b>
Disbarred	20	16	14	14	14	11	10	14	4	2	119
Disbarred by Consent	24	13	19	12	12	17	11	5	9	4	126
Suspension	33	18	31	20	20	16	30	25	14	17	224
Interim Suspension	2	2	3	3	1	0	2	2	3	0	18
Public Reprimand by Court	8	3	4	4	5	6	5	2	3	6	46
Public Reprimand by Commission	24	26	22	12	25	26	23	31	34	8	231
Inactive Status	1	1	4	5	2	5	4	3	3	2	30
Dismissed by Court	5	8	4	4	3	8	6	6	2	1	47
Petitions for Reinstatement Granted	5	7	8	8	8	3	7	13	5	14	78
Petitions for Reinstatement Denied	4	4	7	7	7	6	8	3	0	4	50
Petitions for Reinstatement Dismissed	0	0	0	0	0	0	0	0	2	3	5
Petitions for Reinstatement Withdrawn	3	2	1	4	3	1	0	1	2	2	19
Petitions for Reinstatement Revoked	0	0	0	0	0	0	0	1	0	0	1
Resignations Filed	4	0	1	1	3	5	4	1	0	3	22
Permanent Retired Status**	n/a	1	0	0	0	2	3	0	0	1	7
<b>TOTALS</b>	<b>133</b>	<b>101</b>	<b>118</b>	<b>94</b>	<b>103</b>	<b>106</b>	<b>113</b>	<b>107</b>	<b>81</b>	<b>67</b>	<b>1,023</b>

\*\*Effective July 1, 2016, the Supreme Court of Maryland added Permanent Retired Status as a possible resolution of a disciplinary matter in certain situations. Permanent Retired Status is not a disciplinary sanction. *See* Maryland Rule 19-717.1.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2024

<b>REASONS FOR DISCIPLINARY ACTION:</b> (Excludes reinstatement, resignation, inactive status, dismissal by the court, or monitoring. Disciplinary action may have resulted from several rule violations, <u>only the primary rule violated is indicated below.</u> )	<b>FY 2023</b>	<b>FY 2024</b>
Candor to the Tribunal	2	0
Competence, Diligence, Communication, Failure to Abide by Client’s Decisions	19	8
Conflict of Interest	3	2
Conflict of Interest – Current Clients	0	1
Disclosure of Confidential Client Information	3	1
Failure to Inform Professional Authority that an Attorney Has Committed a Violation of MARPC	1	0
Failure to Maintain Complete Records, Account for Client or Third-Party Funds, Failure to Maintain Trust Account or Safeguard Funds, Commingling	4	6
Failure to Respond to or Making a False Statement to Admissions or Disciplinary Authority	1	2
Fairness to Opposing Party and Attorney	3	0
False Statement Concerning Integrity/Qualifications of a Judge	1	1
Meritorious Claims and Contentions	0	1
Misappropriation of Client Funds, Estate Funds, Fiduciary Funds or Law Firm Funds	6	2
Misconduct	0	1
Misconduct – Conduct Prejudicial to the Administration of Justice	3	3
Misconduct – Criminal Action or Conviction	2	3
Misconduct – Dishonesty, Fraud, Deceit, or Misrepresentation	6	3
Professional Independence of an Attorney	1	1
Responsibilities Regarding Non-Attorney Assistants	6	0
Truthfulness in Statements to Others	1	0
Unauthorized Practice of Law	3	2
<b>TOTAL:</b>	<b>65</b>	<b>37</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
 Fiscal Year 2024

<b>NEW CASES RECEIVED</b>	<b>FY 2023</b>	<b>FY 2024</b>
Complaint	1,508	1,595
Attorney Trust Account Overdraft Notice	69	62
Reinstatement Petition Received	12	25
Resignation	0	3
Rule 19-741 Compliance Files	25	11
<b>TOTAL:</b>	<b>1,614</b>	<b>1,696</b>

<b>NEW DOCKETED CASES</b>	<b>FY 2023</b>	<b>FY 2024</b>
Complaint	135	110
Attorney Trust Account Overdraft Notice	16	14
Reinstatement Petitions Docketed	14*	25
Resignation	0	3
<b>TOTAL:</b>	<b>165</b>	<b>152</b>

\*As a result of an internal reporting error, the number of reinstatement petitions docketed was underreported by nine in FY 2023. The FY 2023 statistics in this report have been updated, where appropriate, to provide the correct numbers.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2024

<b>DOCKETED CASES BY LAW PRACTICE CATEGORY</b>	<b>FY 2023</b>	<b>FY 2024</b>
Attorney Trust Account	18	17
Bankruptcy	5	3
Civil Litigation	27	11
Contract	1	2
Criminal	4	2
Criminal – Prosecution	2	0
Criminal – Defense	31	16
Debt Collection/Landlord-Tenant	1	4
Employment Law	3	3
Family Law	19	22
Guardianship/CINA	2	1
Immigration	5	5
Injury to Persons, Property/Workers’ Compensation	11	16
Other Categories	2	10
Other – Criminal Conduct	5	4
Other – Personal Conduct	6	1
Probate	7	10
Real Estate	2	0
Reinstatement	14*	25
<b>TOTAL:</b>	<b>165</b>	<b>152</b>

\*As a result of an internal reporting error, the number of reinstatement petitions docketed was underreported by nine in FY 2023. The FY 2023 statistics in this report have been updated, where appropriate, to provide the correct numbers.



**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2024

<b>DOCKETED CASES BY LOCALE</b>	<b>FY 2023</b>	<b>FY 2024</b>
Allegany County	0	3
Anne Arundel County	7	9
Baltimore City	23*	18
Baltimore County	9	14
Calvert County	1	1
Caroline County	0	0
Carroll County	1*	0
Cecil County	0	1
Charles County	0	2
Dorchester County	0	0
Frederick County	2	3
Garrett County	0	0
Harford County	1	2
Howard County	28	6
Kent County	0	0
Montgomery County	43*	36
Prince George's County	22*	21
Queen Anne's County	0	0
Somerset County	0	0
St Mary's County	2	1
Talbot County	0	1
Washington County	4	0
Wicomico County	3	3
Worcester County	0	0
Out of State	19	31
<b>TOTAL:</b>	<b>165</b>	<b>152</b>

\*As a result of an internal reporting error, the number of reinstatement petitions docketed was underreported by nine in FY 2023. The FY 2023 statistics in this report have been updated, where appropriate, to provide the correct numbers.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2024

<b>DOCKETED CASES BY PRIMARY RULE:</b> (Primary rule violated may change during the course of the case; <u>only the primary rule alleged is indicated below.</u> )	<b>FY 2023</b>	<b>FY 2024</b>
Competence (1.1)	16	13
Scope of representation/allocation of authority (1.2)	3	3
Diligence (1.3)	15	14
Communication (1.4)	16	10
Fees (1.5)	8	5
Confidentiality of Information (1.6)	2	0
Conflict of Interest: General Rule (1.7)	4	5
Conflict of Interest: Current Clients: Specific Rules (1.8)	4	0
Duties to Former Clients (1.9)	1	0
Conflict of Interest: Government Officers and Employees (1.11)	0	1
Safekeeping Property (1.15)	25	26
Declining or Terminating Representation (1.16)	4	6
Meritorious Claims and Contentions (3.1)	2	1
Candor Toward the Tribunal (3.3)	1	3
Impartiality and Decorum of the Tribunal (3.5)	1	1
Trial Publicity (3.6)	1	0
Communication with Person Represented by Counsel (4.2)	0	5
Responsibilities of Partners, Managers, and Supervisory Attorneys (5.1)	0	1
Responsibilities Regarding Non-Attorney Assistants (5.3)	1	0
Unauthorized Practice of Law; Multijurisdictional Practice of Law (5.5)	6	5
Bar Admission and Disciplinary Matters (8.1)	4	9
Misconduct - Commit a criminal act (8.4(b))	8	8
Misconduct - Dishonesty, fraud, deceit, misrepresentation (8.4(c))	6	3
Misconduct - Prejudicial to administration of justice (8.4(d))	6	2
Commingling (19-408)	0	2
Other (Reinstatement, Reciprocal, Inactive, etc.)	31*	29
<b>TOTAL:</b>	<b>165</b>	<b>152</b>

\*As a result of an internal reporting error, the number of reinstatement petitions docketed was underreported by nine in FY 2023. The FY 2023 statistics in this report have been updated, where appropriate, to provide the correct numbers.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2024

<b>DISPOSITION OF CASES</b>	<b>FY 2023</b>	<b>FY 2024</b>
Administratively Closed	78	11
Disbarment by Court	4	2
Disbarment by Consent	22	4
Dismissed by Commission	44	36
Dismissed by Court	3	1
Dismissed with Letter of Admonition	56	25
Dismissed with Letter of Cautionary Advice	25	25
Inactive	16	5
Indefinite Suspension	4	5
Indefinite Suspension by Consent	3	8
Interim Suspension	8	0
Permanent Retired Status	0	1
Reinstatement – Denied	0	5
Reinstatement – Granted	5	14
Reinstatement – Petition Dismissed	2	3
Reinstatement – Withdrawn	2	2
Reprimand by Commission	44	8
Reprimand by Court	3	7
Resignation – Granted	0	3
Suspension Stayed with Probation	0	1
Suspension 30 Days	0	1
Suspension 30 Days Stayed with Probation	1	2
Suspension 60 Days	2	0
Suspension 60 Days Stayed with Probation	3	3
Suspension 90 Days with Monitoring upon Reinstatement	2	0
Suspension 6 Months Stayed with Probation	0	1
Suspension 6 Months with Probation upon Reinstatement	0	1
Suspension 9 Months	1	0
Suspension 18 Months	1	0
<b>TOTAL:</b>	<b>329</b>	<b>174</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATISTICAL REPORT**  
Fiscal Year 2024

<b>DISCIPLINARY ACTION (by number of attorneys)</b>	<b>FY 2023</b>	<b>FY 2024</b>
Disbarment	4	2
Disbarment by Consent	9	4
Dismissed by Court	2	1
Inactive	0	1
Inactive by Consent	3	1
Indefinite Suspension	3	4
Indefinite Suspension by Consent	2	4
Interim Suspension	3	0
Permanent Retired Status	0	1
Reinstatement – Denied	0	4
Reinstatement - Dismissed	2	3
Reinstatement – Granted	5	14
Reinstatement – Revoked	0	0
Reinstatement – Withdrawn	2	2
Reprimand by Commission	34	8
Reprimand by Court	3	6
Resignation	0	3
Resignation – Denied	0	0
Suspension	5	1
Suspension Stayed with Probation	3	7
Suspension with Probation upon Reinstatement	0	1
Suspension with Monitoring upon Reinstatement	1	0
<b>TOTAL:</b>	<b>81</b>	<b>67</b>

ATTORNEY GRIEVANCE COMMISSION  
OF MARYLAND  
Annapolis, Maryland

AUDITED FINANCIAL STATEMENTS  
June 30, 2024 and 2023

<b><u>TABLE OF CONTENTS</u></b>	<b><u>Page(s)</u></b>
Independent Auditor's Report	3-4
Statements of Financial Position	5
Statements of Budget, Receipts, Expenditures, and Net Assets	6
Statements of Cash Flows	7
Notes to Financial Statements	8-13
Appendix A: Additional Required Disclosures Under GASB 75	15-22
Supplementary Schedules	24-25

## 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, 2024 and 2023, 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, 2024 and 2023, 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.

#### ALEXANDRIA

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Lexington Park, MD 20653  
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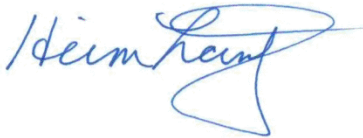
In performing an audit in accordance with GAAS, we:

- 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 25, 2024



**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2024 and 2023**

<b>ASSETS</b>		
	<b>2024</b>	<b>2023</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 679,317	\$ 910,257
Certificates of deposit - short-term	3,500,000	4,250,000
Accounts receivable - Client Protection Fund	97,211	95,095
Prepaid expenses	6,247	17,275
<b>TOTAL CURRENT ASSETS</b>	<b>4,282,775</b>	<b>5,272,627</b>
<b>NON-CURRENT ASSETS</b>		
Property and equipment, net	3,336	10,783
Right of use asset	223,483	436,567
Security deposits	20,020	20,020
<b>TOTAL NON-CURRENT ASSETS</b>	<b>246,839</b>	<b>467,370</b>
<b>TOTAL ASSETS</b>	<b>\$ 4,529,614</b>	<b>\$ 5,739,997</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 70,345	\$ 7,645
Pension payable	158,895	383,584
Accrued compensated absences	164,002	222,500
Lease obligation - current portion	229,342	240,236
<b>TOTAL CURRENT LIABILITIES</b>	<b>622,584</b>	<b>853,965</b>
<b>LONG-TERM LIABILITIES</b>		
Lease obligation	-	208,049
Retiree health insurance credit plan	996,382	854,853
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>996,382</b>	<b>1,062,902</b>
<b>TOTAL LIABILITIES</b>	<b>1,618,966</b>	<b>1,916,867</b>
<b>FUND BALANCES</b>		
Restricted fund balance	815,726	1,713,522
Unrestricted fund balance	2,094,922	2,109,608
<b>TOTAL FUND BALANCES</b>	<b>2,910,648</b>	<b>3,823,130</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,529,614</b>	<b>\$ 5,739,997</b>

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

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
STATEMENTS OF BUDGET, RECEIPTS, EXPENDITURES AND NET ASSETS  
FOR THE YEARS ENDED JUNE 30, 2024 and 2023**

	<u>2024</u>			<u>2023</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>	<u>Actual</u>
<b>COMMISSION RECEIPTS</b>				
Attorney assessments	\$ 4,721,850	\$ 4,688,860	\$ 32,990	\$ 4,677,380
Investment income	241,141	140,000	101,141	93,997
Court recovered costs	27,896	45,000	(17,104)	34,958
<b>TOTAL RECEIPTS</b>	<u>4,990,887</u>	<u>4,873,860</u>	<u>117,027</u>	<u>4,806,335</u>
<b>COMMISSION EXPENSES</b>				
Personnel costs	3,272,698	4,124,862	(852,164)	3,294,100
Case management costs	88,707	232,000	(143,293)	134,757
Staff support	59,770	80,600	(20,830)	57,852
Outside services	102,108	119,000	(16,892)	121,008
Information technology support	232,319	219,000	13,319	185,140
Office expense	303,009	343,445	(40,436)	300,913
Court mandated costs	131,236	156,854	(25,618)	125,443
<b>TOTAL EXPENDITURES</b>	<u>4,189,847</u>	<u>5,275,761</u>	<u>(1,085,914)</u>	<u>4,219,213</u>
<b>INCREASE IN FUND BALANCES</b>	<u>\$ 801,040</u>	<u>\$ (401,901)</u>	<u>\$ 1,202,941</u>	<u>\$ 587,122</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	3,823,130			3,236,008
<b>RESTRICTED FUND BALANCE, PRIOR YEAR</b>	(1,713,522)			-
<b>RESTRICTED FUND BALANCE, CURRENT YEAR</b>	815,726			1,713,522
<b>UNRESTRICTED FUND BALANCE</b>	<u>2,094,922</u>			<u>2,109,608</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 2,910,648</u>			<u>\$ 3,823,130</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, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets:	\$ 801,040	\$ 587,122
Adjustments to reconcile increase in unrestricted fund balances to cash provided by (used in) operating activities		
Depreciation	7,447	8,834
Net change in ROU asset and lease liability	(5,859)	(5,860)
(Increase) decrease in:		
Accounts receivable - Client Protection Fund	(2,116)	(3,794)
Prepaid expenses	11,028	(1,272)
Increase (decrease) in:		
Accounts payable	62,700	(17,891)
Pension payable	(224,689)	53,568
Accrued compensated absences	(58,498)	(1,765)
Retiree health insurance credit plan	141,529	(206,700)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>732,582</u>	<u>412,242</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net proceeds from investments held to maturity	750,000	(250,000)
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>750,000</u>	<u>(250,000)</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Court ordered transfer to the Client Protection Fund	(1,713,522)	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(1,713,522)</u>	<u>-</u>
 <b>NET INCREASE (DECREASE) IN CASH</b>	<u>(230,940)</u>	<u>162,242</u>
 <b>CASH AT BEGINNING OF YEAR</b>	<u>910,257</u>	<u>748,015</u>
 <b>CASH AT END OF YEAR</b>	<u>\$ 679,317</u>	<u>\$ 910,257</u>

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

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 and 2023**

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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 Supreme Court 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 Supreme Court of Maryland, 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 Supreme Court of Maryland 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, 2024 and June 30, 2023. The number of practicing attorneys as of June 30, 2024 and 2023 was 43,717 and 42,661, 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 Supreme Court of Maryland 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 intends 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, 2024 and 2023**

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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 \$2,500 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, 2024, 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.

*Change of Accounting Policy*

Effective January 1, 2023, the Commission adopted the new “current expected credit loss” accounting guidance in Accounting Standards Update No. 2016-13. Management has determined that the impact of adoption is not material to the financial statements.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 and 2023**

**NOTE 2 – PROPERTY AND EQUIPMENT**

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

	2024	2023
Computer equipment	\$ 113,883	\$ 113,883
Furniture and fixtures	88,202	88,202
Leasehold improvements	17,390	17,390
Software	118,796	118,796
Total property and equipment	338,271	338,271
Less accumulated depreciation	(334,935)	(327,488)
Property and equipment, net	\$ 3,336	\$ 10,783

Depreciation expense for the periods ending June 30, 2024 and 2023 was \$7,447 and \$8,834 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, 2024 and 2023 were \$158,895 and \$383,584 respectively. This amount is equal to 15% of the participant's compensation. For periods ending June 30, 2024 and 2023, the amount owed by the Commission to the plan was \$158,895 and \$383,584 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 \$5,250 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	3.86%
Actuarial valuation date	June 30, 2023

The “2023 Net OPEB Liability” was calculated as \$1,047,628. See **Appendix A** for additional information regarding how this figure was calculated, as well as additional disclosures required under GASB 75 - *Accounting and Financial Reporting for Postemployment Benefits Other than Pension*.

During the year ended June 30, 2024, the Commission made payments of \$51,246 to current retirees, thereby reducing the OPEB liability to \$996,382, as of June 30, 2024. This balance is reflected on the statement of financial position as “retiree health insurance credit plan”.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 and 2023**

**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, 2024 is \$5,859.

Future minimum rental payments required under the operating lease agreements are as follows:

June 30, 2025	\$ 240,236
Total future payments	\$ 240,236

*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	\$ 240,236
Unamortized discount, to arrive at present value	(10,894)
Lease liability	\$ 229,342
Deferred lease liability	(5,859)
Right of use asset	\$ 223,483

**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 \$1,980 and \$440 at June 30, 2024 and 2023, respectively.

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 and 2023**

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, 2024 and 2023, the Commission was paid \$379,198 and \$356,935, respectively, by CPF for fees incurred for salaries, benefits and lease expenses. At June 30, 2024 and 2023, CPF owed reimbursements to the Commission in the amount of \$95,231 and \$94,655, respectively.

**NOTE 8 – CONTINGENCIES**

Prior to the 2014 fiscal year, the Supreme Court of Maryland, 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 Supreme Court of Maryland, 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 Supreme Court of Maryland, to change the formula used to calculate the excess fund balance. Under the revised formula, the Supreme Court 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, 2024 and 2023, the Commission owed \$815,726 and \$1,713,522 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	\$ 3,823,130
Plus net income:	801,040
Less balance paid for prior year:	<u>(1,713,522)</u>
Ending fund balance	\$ 2,910,648
Total FY 2024 expenditures	\$ 4,189,853
50% of Total expenditures	2,094,926
Excess fund balance, June 30, 2024	<u>\$ 815,726</u>

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

The Commission has evaluated subsequent events through September 25, 2024 the date which the financial statements were available to be issued, and no events were noted that would materially impact the financial statements.



**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 and 2023**

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**NOTE 10 – PRIOR PERIOD ADJUSTMENT**

During the fiscal year ended June 30, 2024, the Commission identified that the right of use asset and lease liability were overstated by \$52,253 for the fiscal year ended June 30, 2023. Accordingly, total liabilities and assets as of June 30, 2023 have each been reduced by \$52,253.

There was no impact on revenue, expenses, or fund balance.

## **Appendix A**

### Additional Required Disclosures

#### **Note to reader:**

The following schedules are required disclosures related to the OPEB Liability (ex. change in liability, and changes to actuarial expectations and assumptions.) A table of contents for this appendix can be found below.

Please refer to “**Note 4**” on Page 10 of these financial statements for a summary of key information related to the OPEB Liability, including the ending liability balance and key actuarial factors.

<b><u>Required disclosures</u></b>	<b><u>Page</u></b>
Change in Net OPEB Liability <i>Reports changes from beginning to ending balance</i>	15
OPEB Expense <i>Reports current period OPEB expense build-up</i>	16
Sensitivity to Total and Net OPEB Liability <i>Provides illustrative calculations of liability if future actual costs are 1% higher or lower than expected</i>	17
Deferred Inflows/Outflows of Resources Related to OPEB <i>Summary of adjustments to future expense estimates – see pages 18-20 for detailed reports</i>	18
Schedule of Differences between Projected and Actual Earnings on OPEB Plan Investments <i>No differences between projected and actual earnings</i>	19
Schedule of Differences between Expected and Actual Experience <i>Reports the application of expected-vs-actual adjustments by year</i>	20
Schedule of Changes of Assumptions <i>Reports the application of assumption adjustments by year</i>	21
Schedule of Changes in the Total Liability and Related Ratios <i>Reports liability and payment information by year</i>	22

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2024

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, 2022 for FYE 2023</b>	\$897,929	\$0	\$897,929
Changes for the Year			
Service Cost	25,690		25,690
Interest	32,281		32,281
Changes of Benefit Terms	224,230		224,230
Experience Losses/(Gains)	(15,908)		(15,908)
Trust Contribution - Employer		43,076	(43,076)
Net Investment Income		0	0
Changes in Assumptions	(73,518)		(73,518)
Benefit Payments (net of retiree contributions)	(43,076)	(43,076)	0
Administrative Expense		0	0
Net Changes	149,699	0	149,699
<b>Balance as of June 30, 2023 for FYE 2024</b>	<b>\$1,047,628</b>	<b>\$0</b>	<b>\$1,047,628</b>
Funded status		0.00%	

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
JUNE 30, 2024

OPEB Expense

1. Service Cost	\$	25,690
2. Interest		32,281
3. Projected Earnings on OPEB Trust		0
4. OPEB Administrative Expense		0
5. Changes in Benefit Terms		224,230
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		(1,989)
From Past Years Recognized in Current Year		(12,005)
Total		(13,994)
8. Changes in Assumptions		
In Current Fiscal Year Recognized in Current Year		(9,190)
From Past Years Recognized in Current Year		(9,573)
Total		(18,763)
<b>9. Total OPEB Expense</b>	<b>\$</b>	<b>249,444</b>

ATTORNEY GRIEVANCE COMMISSION OF MARYLAND  
 APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75  
 JUNE 30, 2024

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 2.86%	Baseline 3.86%	1% Increase 4.86%
Total OPEB Liability	\$1,161,517	\$1,047,628	\$950,420
Net OPEB Liability/(Asset)	\$1,161,517	\$1,047,628	\$950,420

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 2.94%	Baseline 3.94%	1% Increase 4.94%
Total OPEB Liability	\$946,306	\$1,047,628	\$1,168,483
Net OPEB Liability/(Asset)	\$946,306	\$1,047,628	\$1,168,483

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75**  
**JUNE 30, 2024**

**Deferred Inflows/Outflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2024, Attorney Grievance Commission recognized an OPEB expense of \$249,444. At June 30, 2024, 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	\$ -	\$ 77,723
Changes of assumptions	112,924	248,903
Net difference between projected and actual earnings on OPEB plan investments	-	-
Employer contribution subsequent to measurement date	TBD	
<b>Total</b>	<b>\$ 112,924</b>	<b>\$ 326,626</b>

An amount to be determined will be 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, 2025

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
2025	6/30/2024	\$ (32,757)
2026	6/30/2025	(32,757)
2027	6/30/2026	(32,759)
2028	6/30/2027	(27,955)
2029	6/30/2028	(24,239)
Thereafter	6/30/2029 and after	(63,235)

**ATTORNEY GRIEVANCE COMMISSION OS MARYLAND**  
**APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75**  
**JUNE 30, 2024**

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	2020	2021	2022	2023	2024	2025	2026	2027	2028
Prior	\$ -	5	\$ -	-	-	-	-	-	-	-	-	-
2020	-	5		\$ -	-	-	-	-	-	-	-	-
2021	-	5			\$ -	-	-	-	-	-	-	-
2022	-	5				\$ -	-	-	-	-	-	-
2023	-	5					\$ -	-	-	-	-	-
2024	-	5						\$ -	-	-	-	-
Net increase (decrease) in OPEB expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2023 (c)	Balances at June 30, 2023	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ -	\$ -	\$ -	\$ -
2020	-	-	-	-	-
2021	-	-	-	-	-
2022	-	-	-	-	-
2023	-	-	-	-	-
2024	-	-	-	-	-
				\$ -	\$ -

**ATTORNEY GRIEVANCE COMMISSION OS MARYLAND**  
**APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75**  
**JUNE 30, 2024**

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	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Thereafter
Prior			\$ -												
2019	(32,870)	10		\$ (3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)		
2020	(25,525)	10			\$ (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)	(404)
2022	(43,574)	9					\$ (4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(4,842)	(4,838)
2023	(8,241)	9						\$ (916)	(916)	(916)	(916)	(916)	(916)	(916)	(1,829)
2024	(15,908)	8							\$ (1,989)	(1,989)	(1,989)	(1,989)	(1,989)	(1,989)	(3,974)
<b>Net increase (decrease) in OPEB expense</b>			\$ -	\$ (3,287)	\$ (5,840)	\$ (6,247)	\$ (11,089)	\$ (12,005)	\$ (13,994)	\$ (13,994)	\$ (13,994)	\$ (13,994)	\$ (13,994)	\$ (10,702)	\$ (11,045)

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, 2023 (c)	Balances at June 30, 2023	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ -	\$ -	\$ -	\$ -
2019	-	32,870	19,722	-	13,148
2020	-	25,525	12,765	-	12,760
2021	-	4,067	1,628	-	2,439
2022	-	43,574	14,526	-	29,048
2023	-	8,241	1,832	-	6,409
2024	-	15,908	1,989	-	13,919
				\$ -	\$ 77,723



**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75**  
**JUNE 30, 2024**

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	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Thereafter
Prior	\$ (48,022)	10	\$ (4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,802)	(4,804)	-	-	-
2019	(4,280)	10		(428)	(428)	(428)	(428)	(428)	(428)	(428)	(428)	(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	8,542	8,540
2022	52,034	9					5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,778
2023	(216,585)	9						(24,065)	(24,065)	(24,065)	(24,065)	(24,065)	(24,065)	(24,065)	(48,130)
2024	(73,518)	8							(9,190)	(9,190)	(9,190)	(9,190)	(9,190)	(9,190)	(18,378)
<b>Net increase (decrease) in OPEB expense</b>			<b>\$ (4,802)</b>	<b>\$ (5,230)</b>	<b>\$ 168</b>	<b>\$ 8,710</b>	<b>\$ 14,492</b>	<b>\$ (9,573)</b>	<b>\$ (18,763)</b>	<b>\$ (18,763)</b>	<b>\$ (18,763)</b>	<b>\$ (18,765)</b>	<b>\$ (13,961)</b>	<b>\$ (13,537)</b>	<b>\$ (52,190)</b>

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, 2023 (c)	Balances at June 30, 2023	
				Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
Prior	\$ -	\$ 48,022	\$ 33,614	\$ -	\$ 14,408
2019	-	4,280	2,568	-	1,712
2020	53,976	-	26,990	26,986	-
2021	85,418	-	34,168	51,250	-
2022	52,034	-	17,346	34,688	-
2023	-	216,585	48,130	-	168,455
2024	-	73,518	9,190	-	64,328
				<b>\$ 112,924</b>	<b>\$ 248,903</b>

**ATTORNEY GRIEVANCE COMMISSION OF MARYLAND**  
**APPENDIX A: ADDITIONAL REQUIRED DISCLOSURES UNDER GASB 75**  
**JUNE 30, 2024**

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 2016 and earlier is not available

Disclosure for Fiscal Year Ending:	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Measurement Date:	6/30/2023	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
<b>Total OPEB liability</b>										
Service Cost	\$ 25,690	\$ 37,646	\$ 43,009	\$ 35,343	\$ 39,485	\$ 30,422	\$ 42,932	\$ -	\$ -	\$ -
Interest Cost	32,281	20,733	25,577	29,333	31,845	31,258	25,234	-	-	-
Changes in Benefit Terms	224,230	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(15,908)	(8,241)	(43,574)	(4,067)	(25,525)	(32,870)	-	-	-	-
Changes of Assumptions	(73,518)	(218,585)	52,034	85,418	53,976	(4,280)	(48,022)	-	-	-
Benefit Payments	(43,076)	(39,139)	(39,139)	(39,214)	(38,882)	(28,927)	(24,441)	-	-	-
Net Change in Total OPEB Liability	149,699	(205,586)	37,907	106,813	61,099	4,603	(4,297)	-	-	-
Total OPEB liability - Beginning of Year	897,929	1,103,515	1,065,608	958,795	897,696	893,093	897,390	-	-	-
Total OPEB Liability - End of Year	1,047,628	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 2016 and earlier is not available

Disclosure for Fiscal Year Ending:	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Measurement Date:	6/30/2023	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
Contributions - Employer	\$ 43,076	\$ 39,139	\$ 39,139	\$ 39,214	\$ 38,882	\$ 28,927	\$ 24,441	\$ -	\$ -	\$ -
Net Investment Income	-	-	-	-	-	-	-	-	-	-
Benefit Payments (net of retiree contributions)	(43,076)	(39,139)	(39,139)	(39,214)	(38,882)	(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	1,047,628	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%	0.00%	-	-	-
Covered-Employee Payroll <sup>1</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB Liability as a Percentage of Covered Employee Payroll <sup>1</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Expected Average Remaining Service Years of All Participants	8	9	9	10	10	10	10	-	-	-

Notes to Schedule:

**Benefit changes:** Effective July 1, 2023, the fixed dollar subsidy was increased from \$350.00 per month to \$437.50 per month.

**Changes of assumptions:** The discount rate was changed as follows:

The discount rate changes year-to-year:	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%	3.58%	N/A	N/A	N/A
The mortality table was updated to the SOA Pub 2010 General Employees Headcount-Weighted Mortality Table, projected on a fully generational basis using mortality improvement scale MP-2021										

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