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(FINAL)

ETHICS ADVISORY PANEL
OPINION #93-73 REQUEST #412
Issued September 14, 1993

The inquiring attorney is a certified public accountant (CPA) and asks whether he/she may state that designation in his/her advertising, on letterheads, or on business cards.

The resolution of this inquiry involves both Rule 7.1 and Rule 7.5.

Rule 7.1 entitled "Communications Concerning a Lawyer's Services" states that:

A lawyer shall not make a false or misleading communication about the lawyer or the lawyer's services. A communication is false or misleading if it:

(a) contains a material misrepresentation of fact or law, or omits a fact necessary to make the statement considered as a whole not materially misleading;

(b) is likely to create an unjustified expectation about results the lawyer can achieve, or states or implies that the lawyer can achieve results by means that violate the Rules of Professional Conduct or other law; or

(c) compares the lawyer's services with other lawyers' services, unless the comparison can be factually substantiated.

Rule 7.5 entitled "Firm Names and Letterheads" provides, in part, that "[a] lawyer shall not use a firm name, letterhead or other professional designation that violates Rule 7.1."

Rules 7.1 and 7.5 do not prohibit a lawyer from indicating on a letterhead or by other forms of communication that the lawyer is also qualified in a different field such as medicine, psychiatry, accounting, or marriage counseling. Annotated Model Rules of Professional Conduct, at 540 (2nd ed. 1992). Further, Rule 7.4 (Communication of Fields of Practice) does not prohibit such statements, as they do not indicate special ability as a lawyer, but ability as defined by the other profession involved. Id.

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It is therefore the Panel's position that the inquiring attorney may designate CPA in his/her advertising, on letterheads.