NEW YORK STATE BAR ASSOCIATION

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Committee on Professional Ethics

Opinion #494 - 10/5/78 (50-78) Topic: Dual practice; certified public

accountant; letterheads;

Overrules in part #'s 22, 128, professional cards

200, 206.

Digest: Letterhead and professional

cards may state lawyer is

licensed as a certified public

accountant.

Code: DR 2-101 (A) through (D),

2-102

QUESTION

May a lawyer state on his letterhead and on his professional card that he is licensed as a certified public accountant?

OPINION

DR 2-102, as recently amended and approved by each Department of the Appellate Division, provides in part:

"A lawyer ... may use professional cards [and] letterheads ... provided the same do not violate any statute or court rule, and are in accordance with DR 2-101 ..."

As we explained in N.Y. State 487 (1978), DR 2-101 now generally permits the use of truthful information relevant to the selection of appropriate counsel. While DR 2-101 forbids puffery or self-laudation, it clearly allows a lawyer to state his "education, degrees and other scholastic distinctions" as well as "memberships in bar associations and other professional societies or organizations"

Considering the question posed in relation to the aforementioned provisions of DR 2-101, we conclude that an accurate statement on a letterhead or professional card to the effect that a lawyer is licensed as a certified public account is permissible.

For the reasons stated, the question posed is answered in the affirmative.