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Corinne N. Lalli

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MULTIDISCIPLINARY PRACTICES: THE ULTIMATE DEPARTMENT STORE FOR PROFESSIONALS

CORINNE N. LALLI*

INTRODUCTION

Traditional law firm practices are slowly being redefined to accommodate the encroachment of other professions.¹ During the past several decades, accounting firms, most notably, have been making inroads into the legal field.² These firms have expanded their services in an effort to provide their clients with “one-stop shopping” for all of their corporate needs.³ In addition, more law

* Candidate for J.D., St John’s University School of Law June 2003; B.A., Loyola College in Maryland 2000.

¹ See generally John Caher, *MDP Remains a Hot Topic of Debate*, N.Y. L.J., Nov. 7, 2000, at 1 (recognizing the emerging business trend of more attorney alliances with other professionals); Katherine L. Harrison, Note, *Multidisciplinary Practices: Changing the Global View of the Legal Profession*, 21 U. PA. J. INT’L ECON. L. 879, 881 (2000) (noting the existence of MDPs as well as the obligation of lawyers under the current law to work with professionals from other disciplines); Manny Topol, *New York Bar Association Inches Closer to Partnering with Non-Lawyers*, NEWSDAY, May 15, 2000, at C12 (asserting that New York Bar is envisioning situations where lawyers form integrated teams with accountants, architects and other professionals).

² See Elijah D. Farrell, *Accounting Firms and the Unauthorized Practice of Law: Who is the Bar Really Trying to Protect?*, 33 IND. L. REV. 599, 602 (2000) (recognizing the expansion led by Big Five accounting firms into what many consider legal services); see also Gianluca Morello, *Big Six Accounting Firms Shop Worldwide for Accounting Firms: Why Multi-Discipline Practices Should be Permitted in the United States*, 21 FORDHAM INT’L L.J. 190, 190-203 (1997) (discussing inroads made worldwide by accounting firms into traditionally legal areas, circumventing any rules prohibiting such activities); Susan S. Schwab, *Bringing Down the Bar: Accountants Challenge the Meaning of Unauthorized Practice*, 21 CARDOZO L. REV. 1425, 1425 (2000) (noting that “for the past decade, accountants have been slowly encroaching into territory that was once within the sole domain of the legal profession.”).

³ See Schwab, *supra* note 2, at 1425 (noting that “traditional accounting services have expanded to include consulting, litigation support, alternative dispute resolution and attestations”). See generally Farrell, *supra* note 2, at 600-01 (noting difficulty in distin-

school graduates are seeking employment outside traditional law firms and inside corporations.⁴ With more lawyers forming business alliances with non-lawyers to create these one-stop multidisciplinary firms (MDPs), traditional ethical notions are being challenged.⁵ Recently, the House of Delegates of the New York State Bar Association was the first State Bar Association to adopt resolutions⁶ that regulate the alliances formed with non-lawyers who assume legal functions.⁷ Part I of this note will discuss the origins of the shift in traditional legal practice, as well as the findings of the Special Committee of the New York State Bar Associations (NYSBA). Part II will explore multidisciplinary practices and the new statutory regulations passed by the

guishing consulting from practicing law); Robert N. Muraski, *Multidisciplinary Practices and the Legal Profession: An Uncertain Future*, 79 OR. L. REV. 283, 286 (2000) (suggesting that "the Big Five [accounting firms] are informally considered the world's largest law firms").

⁴ See John S. Dzienkowski & Robert J. Peroni, *Multidisciplinary Practice and the American Legal Profession: A Market Approach to Regulating the Delivery of Legal Services in the Twenty-First Century*, 69 FORDHAM L. REV. 83, 102 (2000) (noting "the dramatic increase in lawyers practicing in non-law firm settings"); see also Gary A. Munneke, *Dances with Non-lawyers: A New Perspective on Law Firm Diversification*, 61 FORDHAM L. REV. 559, 561 (1992) (asserting that increasing number of law school graduates have pursued careers outside traditional private practice); Molly McDonough, *A Bar for Those Who've Gone, But Not Forgotten*, CHIC. DAILY L. BULL., Aug. 24, 1998, at 3 (commenting that from 1992 to 1997, non-legal careers by law school graduates rose 4%, from 5.9% to 9.9%).

⁵ See generally Caher, *supra* note 1, at 1 (stating the action of New York Bar Association was to acknowledge new business trend of lawyers aligning with non-lawyers while at the same time ensuring traditional professional principles were not compromised and conflicts of interests were minimized); Dzienkowski, *supra* note 4, at 206 (suggesting "states should strongly consider adopting rules that would permit contractual and joint venture MDPs to exist and offer legal and non-legal services in a coordinated manner"); Harrison, *supra* note 1, at 887-95 (discussing Washington, D.C. Rules of Professional Conduct and 1999 and 2000 recommendations to ABA by Commission on Multidisciplinary Practice).

⁶ See N.Y. Comp. Codes R. & Reg. Code of Prof. Resp. § 1200.5b (2002) (discussing responsibilities of attorneys regarding non legal services); N.Y. Comp. Codes R. & Reg. Code of Prof. Resp. § 1200.5c (2002) (discussing contractual relationship between lawyers and non legal professionals); see generally Anthony E. Davis, *New Rules on Cooperative Business Arrangements With Non-Lawyers*, N.Y. L.J., September 6, 2001, at 3 (commenting that "while purporting to prohibit many forms of multidisciplinary practice, in fact appears to open the door to arrangements that would accomplish some of the goals of the proponents of MDP").

⁷ RESOLUTION ADOPTED BY THE HOUSE OF DELEGATES OF THE NEW YORK STATE BAR ASSOCIATION (June 24, 2000) available at www.nysba.org/media/newsreleases/2000/mdpresolution.htm (adopting findings of Special Committee which among other resolutions permits lawyers to enter inter-professional contractual arrangements with non-legal professionals); see generally Anthony E. Davis, *New Rules on Cooperative Business Arrangements With Non-Lawyers*, N.Y. L.J., September 6, 2001, at 3 (commenting that "while purporting to prohibit many forms of multidisciplinary practice, in fact appears to open the door to arrangements that would accomplish some of the goals of the proponents of MDP").

NYSBA. Part III will argue that the advantages of MDPs to the legal profession, if properly regulated, outweigh the concerns asserted by its critics. Finally, Part IV explores the future of traditional legal practice, in particular how the statutory amendments satisfy the needs of lawyers and non-lawyers, the potential backlash of MDPs from clients, and the ultimate prevailing code of ethics.

Origins of the Shift in Traditional Legal Practice

The movement toward MDPs can be partially attributed to the independent evolution of the legal practice.⁸ In the early history of the legal profession, lawyers were small in numbers, modestly compensated, and relatively restricted as to the services they could render to their clients.⁹ Originally, lawyers' participation in business services was minimal and confined to handling simplistic matters.¹⁰ For example:

[E]ven later after it was reworked in 1954, the Tax Code of 1939, was simple enough so that those services could be rendered successfully and profitably at a reasonable cost to our clients. This work of the lawyers has long since passed to the accountants after the lawyers in Congress made the tax code incomprehensible.¹¹

While the practice of law was first construed narrowly to provide representation in a trial context, it has moved forward to include drafting important documents and has expanded into the inter-

⁸ See Honorable Charles L. Brieant, *Is it the End of the Legal World as We Know It?*, 20 PACE L. REV. 21, 21 (1999) (describing the history of the legal profession).

⁹ See Brieant, *supra* note 8 at 21 (affirming that lawyers were small in numbers and their fees and services were largely restricted by law and custom). See generally Jonathan Rose, *The Legal Profession in Medieval England: A History of Regulation*, 48 SYRACUSE L. REV. 1, 67-72 (1998) (discussing history of regulation of lawyers throughout English history).

¹⁰ See Brieant, *supra* note 8, at 21 (asserting that "businessmen did not seek business advice either from lawyers or accountants"). See generally Carol A. Needham, *When is An Attorney Acting as An Attorney: The Scope of Attorney-Client Privilege as Applied in Contract Negotiations*, 38 S. TEX. L. REV. 681, 699 (1997) (discussing probable trade offs with continued expansion of lawyers into the non-legal arena); Kathryn Lolita Yarbrough, *Multidisciplinary Practices: Are They Already Among Us?*, 53 ALA. L. REV. 639, 659-62 (2002) (discussing growth and blurring of lines between legal and accounting industries).

¹¹ See Brieant, *supra* note 8, at 22. See generally Sheldon D. Pollack, *Tax Complexity, Reform and the Illusions of Tax Simplification*, 2 GEO. MASON IND. L. REV. 319, 320 (1994) (suggesting tax codes became more and more complicated as they evolved during their first few decades).

nal mechanics of business and corporate activity.¹²

Simultaneously, the accounting profession has evolved by gradually expanding its services in the tax field, becoming in most circumstances, better equipped than lawyers to provide tax advice to the average lay person.¹³ As the system of taxation became increasingly complicated, accountants emerged to prove to the market that they could do the job more efficiently than lawyers.¹⁴ This expansion of services has revolutionized the way business is done, stiffening the competition and making both the legal and accounting professions scramble to ensure their piece of the market share.¹⁵ In addition, with the advent of the personal computer and the growing popularity of software programs, the basic bookkeeping needs of clients are met, forcing accountants to further expand their client services.¹⁶ As a result, many of the

¹² See Briant, *supra* note 8, at 23-24 (stating that law first "developed to provide representation in courts of law or equity" and later "moved to preparing lofty and important documents as deeds, will, trusts, tax returns and eventually began structuring and negotiating business contracts"); see also Carl D. Liggio, *The Role of the General Counsel: Perspective: The Changing Role of Corporate Counsel*, 46 EMORY L.J. 1201, 1208-16 (1997) (discussing development of modern role of corporate counsel as lawyer, professional, and administrator); Robert L. Nelson & Laura Beth Nielsen, *Cops, Counsel, and Entrepreneurs: Constructing the Role of Inside Counsel in Large Corporations*, 34 Law & Soc'y Rev. 457, 466 (2000) (noting the example of general counsel for holding company who, along with many lawyers in corporation, had duties well beyond giving legal advice).

¹³ See Briant, *supra* note 8, at 24 (noting that "accountants already practice tax law to such extent that most lawyers do not even prepare their own tax returns"); see also Gary A. Munneke, *Lawyer's, Accountants, and the Battle to Own Professional Services*, 20 PACE L. REV. 73, 77 (1999) (explaining accountants have defined legal advice narrowly while also construing advisement broadly). See generally Matthew A. Melone, *Income Tax Practice and Certified Public Accountants: The Case for a Status Based From State Unauthorized Practice Laws*, 11 AKRON TAX J. 47, 78 (1995) (arguing "the tax law is, in many respects, well suited for certified public accountants to master and apply to client factual situations").

¹⁴ See Briant, *supra* note 8, at 22 (suggesting that "because law firm billing rates would result in excessive costs for taking care of simple individual or fiduciary return, lawyers bring in accounting firms to do this work, and no one thinks anything of it"); see also Dzienkowski, *supra* note 4, at 95 (noting "there are many situations in which non-lawyers have been allowed to offer legal services that are closely affiliated with their non-law businesses"); Munneke, *supra* note 13, at 76 (explaining that our society is rule-based, where every human activity has legal implications and virtually all forms of advice have legal components, therefore, it seems futile to suggest that only lawyers can give advice with legal components).

¹⁵ See Gary A. Munneke, *A Nightmare on Main Street: Freddie Joins an Accounting Firm*, 20 PACE L. REV. 1, 4 (1992) (purporting that "in this world accounting firms, banks, investment firms, real estate firms and insurance companies, began to view some of the work that was done by lawyers as fair game for increasing their own market share"); see also Muraski, *supra* note 3, at 286 (suggesting that although U.S. competition is fairly new, competition will intensify as accounting firms' law departments increasingly compete for legal work); Norman B. Arnoff, *Professionalism's First Principle: Fiduciary Responsibility*, N.Y. L.J., Aug. 8, 2000, at 3 (describing expanded services offered by MDPs, as well as traditional accounting, auditing and tax work).

¹⁶ See Munneke *supra* note 15, at 4 (opining that most significant transformation for

Big Five, now the Big Four, accounting firms¹⁷ began to offer their clients consulting services on general business planning and advisement.¹⁸ The success and popularity of these consulting firms is attributed to the clients, who are not interested in narrow problem resolution, but rather in “one-stop shopping.”¹⁹ “One-stop shopping may be defined as the ability to bring a problem to one professional organization that can assign it to someone within its organization who can solve the problem.”²⁰ Accounting firms are vigorously seizing the opportunity to satisfy client demand for this newly developed market niche.²¹

accounting firms was probably invention of personal computers and with them, accounting software programs); see also Constance Frisby Fain, *Accountant Liability*, 21 OHIO N.U. L. REV. 355, 358 (1994) (noting “this expansion or changing role of the accountant has lessened the focus on conventional duties involving tax and auditing”); Yarbrough, *supra* note 10, at 645 (stating “the major protagonist of multidisciplinary practice is the accounting industry, specifically the Big Five”).

¹⁷ See Ward Bower, *A Look at the Rise of Multidisciplinary Partnerships*, 61 PHILA. LAW. 28, 32 n.1 (1998) (noting that Big Five “professional service firms” are Arthur Anderson, Deloitte & Touche, PriceWaterhouseCoopers, Ernest & Young and KPMG); see also Stuart S. Prince, *The Bar Strikes Back: The ABA’s Misguided Quash of the MDP Rebellion*, 50 AM. U.L. REV. 245, 249 n.14 (2000) (asserting that “[t]he Big 5 Accounting Firms consists of PriceWaterhouseCoopers LLP, Ernst & Young, Arthur Andersen, Deloitte Touche Tohmatsu, and KMPG Peat Marwick”); Laurie Stewart, *Is MDP DOA? Experts Ponder Effect of Andersen Guilty Verdict*, LEGAL INTELLIGENCER, June 24, 2002, at 1 (explaining that Big Five firms include Ernst & Young, PriceWaterhouseCoopers LLP, Deloitte Touche Tohmatsu, KMPG Peat Marwick and at one time Arthur Andersen).

¹⁸ See John Gibeaut, *Squeeze Play: As Accountants Edge Into the Legal Market, Lawyers May Find Themselves Not Only Blindsided by the Assault but Also Limited by Professional Rules*, 84 A.B.A. J. 42, 43 (1998) (quoting the national tax practice director for Deloitte Touche as saying that “it’s a fact that the accounting firms are winning the war when it comes to who’s going to represent business”); see also James W. Jones, *Redefining Lawyers’ Work: Multidisciplinary Practice Focusing on the MDP Debate: Historical and Practical Perspectives*, 72 TEMPLE L. REV. 989, 994 (1999) (suggesting worldwide experience and success of Big Five in offering MDP service is evidence of demand for such services by clients); Munneke, *supra* note 15, at 5 (stating “firms like Anderson Consulting and PriceWaterhouseCoopers began working with clients in not just tax and accounting matters, but general business planning.”).

¹⁹ See Munneke, *supra* note 15, at 5 (realizing that many clients were interested not just in narrow problem resolution but also in what has become known as “one stop shopping”); see also Marc N. Biamonte, *Multidisciplinary Practices: Must a Change in Model Rule 5.4 Apply to All Law Firms Uniformly?*, 42 B.C. L. REV. 1161, 1168 (2001) (noting that businesses choose to utilize MDPs because of choice, convenience and cost-effectiveness); Christopher L. Noble, *The Robert Kratovil Memorial Seminar in Construction Multidisciplinary Practice: A Construction Law Perspective*, 33 J. MARSHALL L. REV. 413, 413 (2000) (explaining that “one-stop shopping” is factor contributing to competition between accounting firms and law firms); Randall S. Thomas et al., *Megafirms*, 80 N.C. L. REV. 115, 158 (2001) (explaining that, through internal expansion of services, the Big Five are able to capture larger jobs without the need of syndication).

²⁰ Munneke, *supra* note 13, at 5. See Yarbrough, *supra* note 8, at 646 (explaining that “one-stop shopping” is catch phrase used to describe client being able to obtain all of its services at one location). See generally Harry Boadwee, *Product Market Definition for Video Programming*, 86 COLUM. L. REV. 1210, 1218-19 (2001) (articulating “one-stop shopping principles” under rubric of product clustering and bundling).

²¹ See generally Brieant, *supra* note 8, at 24 (suggesting that practice of law is in dan-

The effect of these market demands has even changed the demographics of law school graduates.²² More lawyers are opting to pursue lucrative careers as business consultants and entrepreneurs.²³ For example, the 2000 Employment Report by the National Association for Law Placement indicated that 9.6% of law school graduates, who responded to the survey, were employed in full-time non-legal positions;²⁴ compared to in 1990 when only 5.2% of law school graduates held full-time non-legal positions.²⁵ Not only are an increasing number of law school

ger of becoming too far ranging for legal profession's abilities and resources and accordingly, market forces should allow accountants to do work they do best); Noble, *supra* note 19, at 413-14 (elucidating the strategic advantage that providing more fundamental, non-legal services provides MDPs); Crystal Nix Hines, *Competition Sprouts One-Stop Law Firms; Diversification Means Higher Profits But Opens Door to Ethical Concerns*, N.Y. TIMES, May 31, 2001, at C1 (suggesting as competition among law firm has increased, numerous law firms are turning to non-legal businesses as ways to not only serve their clients but also to lift bottom line).

²² See Munneke, *supra* note 4, at 561 (asserting that "an increasing number of law school graduates have pursued careers outside the private practice of law"); see also Dolores J. Blonde et al., *The Impact of Law School Admission Criteria: Evaluating the Broad-Based Admission Policy at the University of Windsor Faculty of Law*, 61 SASK. L. REV. 529, 530 (1998) (relating changing admissions standards to ever increasing percentage of students seeking careers in non-traditional occupations); Mary C. Daly, *The Ethical Implications of the Globalization of the Legal Profession: A Challenge to the Teaching of Professional Responsibility in the Twenty-First Century*, 21 FORDHAM INT'L L.J. 1239, 1250 (1998) (noting the growing percentages of law school graduate that will pursue non-legal professions).

²³ See Brieant, *supra* note 8, at 24 (observing that "some lawyers appear to be acting in the more lucrative capacity as business consultants and entrepreneurs"); see also Emily Barker, *Greener Pastures*, AM. LAW., October 1998, at 64 (explaining that steady streams of law graduates are choosing employment in management consulting and investment banking); Debbie Hagan, *Law School Grad Embrace Business, Not Law Corporate Jobs Plentiful for JDs*, Boston Globe, October 15, 2000, at 26 (noting that 13.8% of 1998 law school graduates were employed by corporations and not in private practice).

²⁴ See NALP Foundation, NATIONAL ASS'N FOR LAW PLACEMENT, CLASS OF 2000 EMPLOYMENT REPORT AND SALARY SURVEY (2000), at <http://www.nalp.org/press/years.htm> (providing that 9.6% of 2000 law school graduates were employed full-time in non-legal occupations); see also Carol McHugh Sanders, *The Question Still Burns: Whodunnit?*, CHI. L. BULL., June 27, 1997, at 3 (noting that 10% of 1996 law school graduates were pursuing non-legal careers); M.A. Stapleton, *Class of '94 Taking More Non-legal and Part-time Jobs: Survey*, CHI. L. BULL., July 5, 1995, at 1 (indicating that 9.9% of 1994 law school graduates were pursuing non-legal careers).

²⁵ See NALP Foundation, NATIONAL ASS'N FOR LAW PLACEMENT, CLASS OF 2000 EMPLOYMENT REPORT AND SALARY SURVEY (2000), at <http://www.nalp.org/press/years.htm> (providing that 5.2% of 1996 law school graduates were employed full-time in non-legal occupations).

²⁶ See Munneke, *supra* note 4, at 562 (purporting that lawyers have entered many legal professions and also that substantial numbers of non-legal enterprises now offer law related services); see also Robert A. Stein, *The Future of the Profession: A Symposium on Multidisciplinary Practice: Multidisciplinary Practices: Prohibit or Regulate?*, 84 MINN. L. REV. 1529, 1536 (2000) (stating that "consulting firms are employing more and more lawyers to provide law-related advice as part of their multidisciplinary service to their clients - thus, blurring even further the lines between consulting and legal services"). See generally Lowell J. Noteboom, *The Future of the Profession: A Symposium on Multidisciplinary Practice: Professions in Convergence: Taking the Next Step*, 84 MINN. L. REV. 1359, 1362

graduates entering non-legal businesses, these businesses are increasingly offering law-related services.²⁶ Once established in these alternative fields, lawyers frequently employ a legal approach to analysis and problem solving.²⁷

NYSBA Special Commission

The NYSBA was forced to recognize the blurring line between practicing law and not practicing as the trend of lawyers forming business relationships with non-lawyers becomes more common.²⁸ The NYSBA formed a 14-member Special Committee on the Law Governing Firm Structure and Operation led by Robert McCrate of New York, former NYSBA president.²⁹ In a 400-page report, the Special Committee researched and analyzed the development and implications of MDPs, which would permit non-lawyers to form partnerships and share fees with lawyers.³⁰ Although NYSBA has rejected adopting MDPs in their fully inte-

(2000) (noting that Big Five accounting firms employ more than 5,000 attorneys).

²⁷ See Munneke, *supra* note 4, at 561 (proposing that “lawyers who have practiced in these fields have often tended to legalize their work by using a legal approach to analysis and problem solving); see also Barbara Glesner Fines, *Speculating on the Future of Attorney Responsibility to Nonclients*, 37 S. TEX. L. REV. 1283, 1288 (1996) (noting tendency of law school graduates to “legalize their work” even in non-legal careers). See Generally Gary A. Munneke, *Legal Skills for a Transforming Profession*, 22 PACE L. REV. 105, 153 (2001) (noting that law schools should consider implementing curriculum changes to recognize use of legal analysis in multidisciplinary practices).

²⁸ See Munneke *supra* note 4, at 562 (suggesting that there has been blurring of lines between that which is practice of law and that which is not); see also Peter C. Kostant, *How Competition from Accounting Firms May Help Corporate Attorneys to Recapture the Ethical High Ground*, 20 PACE L. REV. 43, 44 (1999) (claiming whether or not MDPs are good things, competition from them is now reality for American law firms). See generally Tamara Loomis, *ABA is About to Consider a Major Overhaul*, N.Y. L.J., August, 2, 2001, at 5 (suggesting that revisions are designed to bring rules in line with legal profession that over last two decades has become increasingly global and technologically savvy).

²⁹ See New York State Bar Association, *NY State Bar Ass’n Demands Protection of Public: Adopts Seven Principles Aimed at Preserving Core Values of the Legal Profession* (June 27, 2000), at <http://www.nysba.org/media/newsreleases/2000/mdpposthouse.htm> (suggesting that the new disciplinary rules and ethical considerations recommend the practice of law be clearly defined and call for vigorous enforcement of prohibition against the unauthorized practice of law). See generally Sydney M. Cone III, *Views on Multidisciplinary Practice with Particular Reference to Law and Economics*, New York, and North Carolina, 36 WAKE FOREST L. REV. 1, 11 (2001) (noting formation of Special Committee to review the work of ABA Commission); Geanne Rosenberg, *Scandal Seen as Blow to Outlook for MDP Effects Abroad Separate Functions*, NAT’L L.J., January 21, 2002, at A1 (explaining that the report warned legal practice of “nonlawyer influence”).

³⁰ See New York State Bar Association, *supra* note 26 (elucidating need for separation between law firms and non-legal professional firms); see also Cone, *supra* note 29, at 12 (explaining “side-by-side” contractual relationship between lawyers and non-legal professionals that the report recommended); Yarbrough, *supra* note 8, at 644 (reiterating restraints that the Committee placed on relationship between law firms and MDPs).

grated form,³¹ it does support “side-by side” arrangements between lawyers and non-lawyers in carefully regulated entities owned by lawyers, but with strict safeguards³² to protect the client and assure the independence of lawyers’ legal decision-making.³³ The report acknowledges that, to the extent consumers demand integrated legal services, it can be satisfied by permitting lawyers to enter into strategic alliances and other contractual relationships with non-legal professional service providers.³⁴

MULTIDISCIPLINARY PRACTICE

Legal and Accounting Professions Merge: The New Business Trend

In the past, lawyers have been able to rely on the “inner sanctum of professional services,” of which only they could provide.³⁵ The evolution of both the legal and accounting professions, however, has brought these two professions closer to direct competi-

³¹ See Topol, *supra* note 1, at C12 (noting that NYSBA stopped short of recommending that lawyers and other professionals be able to share fees and to allow lawyers to actually become partners with non-lawyer’s); see also Stacy L. Brustin, *Legal Services Provision Through Multidisciplinary Practice – Encouraging Holistic Advocacy While Protecting Ethical Interests*, 73 U. COLO. L. REV. 787, 818 (2002) (explaining refusal to implement “full-scale MDP[s]”). See generally, Cone, *supra* note 29, at 12 (asserting that non-legal professionals should not be allowed to play role in deciding various inherently legal matters including, pro bono, client and matter selection, legal hiring and training, etc.).

³² See Topol, *supra* note 1, at C12 (reiterating that changes must be clearly defined); see also Brustin, *supra* note 31, at 818 (explaining that proposal would allow lawyers to “enter into contract or arrangements with other non-legal professionals to share office space, refer clients to one another, and split administrative overhead costs.”); Cone, *supra* note 29, at 12 (explaining the recommended structure and limitations of “side-by-side” arrangements between law firms and non legal professional-service firms).

³³ See Brustin, *supra* note 31, at 818 (explaining that refusal was based upon concerns regarding independence and professional judgment of lawyers); see also Topol, *supra* note 1, at C12 (noting New York Bar’s concerns regarding conflict of interest). See generally Cone, *supra* note 29, at 13-14 (elucidating some of NYSBA’s specific concerns about indifference of Big Five to status of legal profession).

³⁴ See Topol, *supra* note 1, at C12 (stating that New York Bar envisions system of cooperation without undue influence); see also Brustin, *supra* note 31, at 818 (noting that the proposal would allow lawyers to enter into contracts or alliances with other non-legal professionals); Dzienkowski, *supra* note 4, at 135-37 (noting that proposed model is able to adequately fill consumers’ need for integrated legal services).

³⁵ See Munneke, *supra* note 13, at 73-74 (noting that lawyers have always been able to identify some sanctum of professional services that only they could handle); see also Catherine J. Lancot, *What Needs Fixing? Scriveners in Cyberspace: Online Documentation and the Unauthorized Practice of Law*, 30 HOFSTRA L. REV. 811, 812-13 (2002) (recognizing that what constitutes inner sanctum of law has eluded precise and concise definitions and description). See generally Yarbrough, *supra* note 10, at 644 (tracing roots of this notion back to adoption in 1928 of Canon 33 by ABA).

tion over the business of rising global MDP corporations.³⁶ As technology becomes increasingly intricate, businesses have become more complex.³⁷ Many large corporations who typically employ the consulting of one of the Big Four accounting firms have encountered a variety of problems in business planning.³⁸ One-stop shopping is an attractive way these accounting firms can broaden their client bases and expand the scope of the firm.³⁹

At one point, Arthur Andersen, if measured by the number of attorneys employed, was the largest law firm in the United States.⁴⁰ In 1999, McKee Nelson, a 12-attorney capital markets team, and Sidley Austin Brown, a Washington D.C. law firm, drew national attention when they entered into an alliance with Ernst and Young, an accounting firm.⁴¹ Not every individual li-

³⁶ See Munneke, *supra* note 13, at 74 (affirming that both professions have had to cope with rapid societal changes, from revolutions in technology to globalization of economies that has swept throughout business world); see also Kostant, *supra* note 28, at 48 (explaining that the Big Five accounting firms are aggressively competing with law firms for legal business); Michael W. Loudenslager, *Cover Me: The Effects of Attorney-Accountant Multidisciplinary Practice on the Protections of the Attorney-Client Privilege*, 53 BAYLOR L. REV. 33, 47 (2001) (stating that increased competition and commercialism has caused law firms to seek out new areas in which to gain revenue).

³⁷ See Munneke, *supra* note 13, at 15 (arguing that lawyers have been slow to embrace technology in general and rely heavily on economic protectionism to defend their turf); see also Aubrey Meachum Connatser, *Multidisciplinary Partnerships in the United States and the United Kingdom and their Effect on International Business Litigation*, 36 TEX. INT'L L.J. 365 (2001) (discussing how recent surge of information technology and trade has transformed ways in which professionals serve their global business clients); John H. Matheson & Peter D. Favorite, *Multidisciplinary Practice and the Future of the Legal Profession: Considering a Role for Independent Directors*, 32 LOY. U. CHI. L.J. 577, 597 (2001) (stating that clients of law firms have needs that are expanding with increased complexity of law and business).

³⁸ See Munneke, *supra* note 13, at 77 (recognizing that clients of national accounting firms encounter varieties of business-related problems in field of business planning); see also Melchior S. Morrione, *Law Firm Management*, N.Y. L.J., Dec. 14, 1999, at 5 (noting that the clients of accounting firms seek advice on overall business planning); Kevin Rex, *Benefits of a Strategic Business Alliance*, N.Y. L.J., Nov. 16, 1999, at 5 (stating that clients of accounting firms have complex planning needs).

³⁹ See Munneke, *supra* note 13, at 77 (explaining that "the notion of one-stop shopping is not a new one, but it has proved to be an appealing approach for accounting firms, which have broad client bases and seeks to expand the scope of firm services to include a wide range of activities"); see also Connatser, *supra* note 37, at 367 (stating that goal of every MDP is to provide customers with benefit of "one-stop-shopping" for all of their financial and legal needs); Robert A. Prentice, *The SEC and MDP: Implications of the Self-Serving Bias for Independent Auditing*, 61 OHIO ST. L.J. 1597, 1599 (2000) (noting that huge accounting firms, seeking to become one-stop shopping centers for clients, wish to add legal services in addition to services they already provide).

⁴⁰ See Tia Breakley, *Multidisciplinary Practices: Lawyers & Accountants under One Roof?* 2000 COLUM. BUS. L. REV. 275, 298 (2000) (explaining that, with 1,800 attorneys, Arthur Andersen is largest law firm in United States).

⁴¹ See Otis Bilodeau, *D.C. Firm Tied to Accountants Open Office*, N.Y. L.J., May 24, 2001, at 1 (stating how Ernst & Young was behind new venture); see also Anthony E. Davis, *Collision Course With Disaster - Changes in 'MDP,' 'MJP' and 'UPL'*, N.Y. L.J., Mar. 6, 2000, at 3 (noting that former partners at prestigious Atlanta law firm created

censed to practice law desires employment by a law firm.⁴² There are numerous work environments, particularly with in-house counsel, where the input of non-lawyers heavily influences the decision-making process and the way lawyers practice law.⁴³ The issue, however, becomes whether these individuals are acting within a legal capacity.⁴⁴

NYSBA Response to Emerging Trend and its Effect on Lawyer's Professional Code of Conduct.

New York was the first state in the country to adopt several new provisions regulating business relationships between lawyers and non-lawyers.⁴⁵ The new regulations⁴⁶ took effect on November 1, 2001 and were constructed around preserving the core values of the legal profession while simultaneously ensuring the

new firm backed by Ernst & Young LLP); Nicholas J. Zoogman, *If Lawyers Practice in MDPs*, N.Y. L.J., Jan. 8, 2001, at 7 (explaining how Ernst & Young entered into area of MDPs with purchase of law firm).

⁴² See Breakley, *supra* note 40, at 298 (purporting that law firms lose portions of their lawyers every year because these individuals want to do something other than practice law); see also Donald Patrick Harris, *Professional Responsibility In The Twenty-First Century: Let's Make Lawyers Happy: Advocating Mandatory Pro Bono*, 19 N. ILL. U. L. REV. 287, 309 (1999) (stating many lawyers are leaving the practice of law); Raymond M. Ripple, *Learning Outside The Fire: The Need For Civility Instruction In Law School*, 15 NOTRE DAME J.L. ETHICS & PUB. POL'Y 359, 359-60 (2001) (noting that more than ever greater numbers of American Bar Association members are leaving practice of law).

⁴³ See Munneke, *supra* note 13, at 90 (asserting that lawyers already work in settings where non-lawyers exercise tremendous amounts of influence over decision-making and manner in which lawyers practice law); see also Dzienkowski, *supra* note 4, at 180 (stating that pressures from non-lawyers over lawyers already exist); Julia J. Hall, *Resolving the MDP Issue: Deciding If the Status Quo Is What's Best for the Client*, 52 MERCER L. REV. 1191, 1211 (2001) (noting that the practicing bar already allows lawyers to participate as in-house counsel, government lawyers, and legal services attorneys, all of which subject lawyers to some degree of supervision by non-lawyers).

⁴⁴ See Breakley, *supra* note 40, at 298 (suggesting that those individuals who leave law firm for corporations should be considered as consultants and not as lawyers willing to practice law); see also John Caher, *New State Bar Chief Will Grapple with MDPs*, N.Y. L.J., June 1, 2000, at 1 (questioning whether these lawyers who work for large accounting firms dispense legal services and if so whether they are enmeshed in conflicts of interests or if these lawyers are simply employees who happen to hold law licenses); Wendy Davis, *State Bar Flatly Rejects MDPs; Allowing Non-Lawyer Partners Raises Ethics Issues*, N.Y. L.J., May 3, 2000, at 1 (purporting that law is unitary profession in which everyone who is admitted remains in that profession and is subject to laws governing their conduct).

⁴⁵ See John Caher, *Multi-disciplinary Practice Rules Adopted by State; New York Takes the Lead on Lawyer-Non-lawyer Partnership*, N.Y. L.J., Jul. 25, 2001, at 1. See generally Cone, *supra* note 29, at 36 (discussing New York's adoption of regulations involving business relationships between lawyers and non-lawyers); Hall, *supra* note 40, at 1192 (stating that ABA has left decision of regulating MDPs in hands of individual state bars).

⁴⁶ See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. §1200.5b [DR 1-106] (2002); N.Y. Comp. Code R. & Regs. Code of Prof. Resp. §1200.5c [DR 1-107] (2002).

best interest of the client remain protected.⁴⁷ Lawyers remain solely responsible for the legal work.⁴⁸ The regulations expressly prohibit any interference with the attorney-client privilege by a non-lawyer.⁴⁹ Attorneys' communications with clients are cloaked in secrecy and confidentiality.⁵⁰ Alliances between lawyers and non-lawyers currently exist and New York has made the decision to begin regulating such alliances in effort to ensure that these essential legal tenants are preserved.⁵¹ "These rules allow lawyers to provide clients with the benefits of coordinated professional services . . . but draws the line at having non-lawyers have any control over the way lawyers practice law."⁵²

Disciplinary Rule 1-106, Responsibilities Regarding Non-legal Services, applies when lawyers provide non-legal services in conjunction with legal services, as well as, distinctly non-legal services where the client reasonably believes that such services are the subject of an attorney-client relationship.⁵³ Non-lawyers can-

⁴⁷ See Caher, *supra* note 44, at 1 (stating new rules seek to protect the core values of legal profession); see also Cone, *supra* note 29, at 11 (noting that amendments seek to ensure that clients interest are protected); Steven Wechsler, *2000-2001 Survey of New York Law: Professional Responsibility*, 52 SYRACUSE L. REV. 563, 574 (2002) (noting that alliances between lawyers and nonlawyers is incompatible with core values of legal profession).

⁴⁸ See Caher, *supra* note 44, at 1 (stating that lawyers are responsible for all legal work); see also Cone, *supra* note 29, at 11(explaining that nonlawyers cannot have any input into services that are strictly legal); Wechsler, *supra* note 47 at 574 (commenting that rules draw strict division between services provided by lawyers and nonlawyers).

⁴⁹ See Caher, *supra* note 42, at 1 (noting the thrust of amendments is the protection of attorney-client privilege); see also Cone, *supra* note 29, at 11 (stating that new rules protect attorney-client privilege from outside interference); Wechsler, *supra* note 47 at 574 (explaining that nonlawyers are prohibited from interfering with attorney-client privilege).

⁵⁰ See Caher *supra* note 44 at 1 (explaining that the legal profession "expect[s] secrecy and confidentiality in terms of what a client tells [them]"); see also Sydney M. Cone, III et al., *Multidisciplinary Practice*, 20 N.Y.L. SCH. J. INT'L & COMP. L. 153, 157 (2000) (explaining that American lawyers are unique, in that, as "officers of the court," they have obligations to their clients and general public before their obligation to themselves). See generally Cone, *supra* note 29, at 23 (discussing ethical considerations regarding MDPs).

⁵¹ See Caher, *supra* note 44, at 1 (noting that recent amendments were enacted to preserve key ethical considerations); see also Cone, *supra* note 29, at 11 (discussing New York's focus on legal relationship of MDPs); Manny Topol, *NY State Makes Regulatory History*, NEWSDAY, Aug. 13, 2001, at C8 (recognizing that, since MDPs are here to stay, New York State court officials want to make sure lawyers remember they are lawyers first before businessmen and businesswomen).

⁵² See Caher, *supra* note 44, at 1 (quoting Steven C. Krane, president of New York State Bar and member of Special Committee); see also Brustin, *supra* note 31, at 788 (stressing significant benefits that MDPs offer to clients); Jonathan Rose, *Unauthorized Practice of Law in Arizona: A Legal and Political Problem That Won't Go Away*, 34 ARIZ. ST. L.J. 585, 612-13 (2002) (recognizing problem of allowing non-lawyers to handle legal work such as divorces).

⁵³ See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. § 1200.5-b(a) (2002) (detailing attorneys' responsibilities regarding non legal services); see also Cone, *supra* note 29, at

not regulate the professional judgment or compromise the attorney-client privilege.⁵⁴ "Where there is any doubt, any confusion, the burden is on the lawyer to make clear to the client that there is a non-legal aspect."⁵⁵

Disciplinary Rule 1-107, Contractual Relationship Between Lawyers and Non-Legal Professionals, imposes limitations on the alliances formed with non-lawyers.⁵⁶ First, non-lawyers cannot have any ownership or investment interest in a law practice.⁵⁷ Second, lawyers are prohibited from fee sharing and giving or receiving any financial kickbacks from non-lawyers.⁵⁸ Third, lawyers must disclose to clients, from the onset of the relationship, the existence of a contractual relationship where non-legal services are provided.⁵⁹

A new addition to the Code entitled "Cooperative Business Ar-

23 (2001) (explaining impact of DR 1-106 (A) (1), (2), & (3) upon MDPs); Wechsler, *supra* note 44, at 585 (alluding to problems surrounding this new area of ethical concern).

⁵⁴ See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. § 1200.5-b(b) (2002) (stating that nonlawyers cannot interfere with attorney-client relationship); see also Anthony E. Davis, *New Rules on Cooperative Business Arrangements With Non-Lawyers*, N.Y. L.J., Sept. 6, 2001, at 3 (explaining that non-legal services provided by lawyers are subject to DR 1-106); Wechsler, *supra* note 47, at 578 (noting that there is presumption, if there has been no explanation, that all services from MDPs fall within attorney-client privilege).

⁵⁵ See Caher, *supra* note 44, at 1 (quoting Judge Lippman); see also Wechsler, *supra* note 47, at 578 (positing that disclosure requirement must be met so that clients understand that attorney-client privilege does not cover those parts of service which are non-legal). *But see* Davis, *supra* note 51, at 3 (elucidating that where services are clearly non-legal, lawyer does not have any obligation to make disclosure statement to client).

⁵⁶ See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. § 1200.5-c (2002) (setting forth limitations); see also Cone, *supra* note 29, at 25 (clarifying that one limitation on MDPs is that lawyers must be certain to ensure that any non-legal entity does not manage or control any services that may be deemed legal in nature); Wechsler, *supra* note 44, at 586 (concluding the limitations on such alliances include increase of potential conflicts).

⁵⁷ See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. § 1200.5-c(a) (2002), Contractual Relationship Between Lawyers and Non-legal Professionals (prohibiting nonlawyers from having any ownership or investment interest in law firms); see also Cone, *supra* note 29, at 25 (making clear that lawyers cannot practice law in conjunction with organizations in which lawyers have any interest); Davis, *supra* note 54, at 1 (revealing "[t]he committee's main concern . . . [was that] lawyer's ethical obligations to clients could become diluted if . . . ownership or control over the practice of law" was by non-lawyers).

⁵⁸ See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. § 1200.5-c(a)(2) (2002) (prohibiting lawyers from receiving any monetary or other tangible benefits for giving or receiving a referral); see also Caher, *supra* note 44, at 1 (explaining that lawyers are not allowed to engage in MDP transaction with any non-legal service provider whom lawyer expects any fee arrangement for business); Cone, *supra* note 29, at 25 (making clear that lawyers cannot practice law in conjunction with organization in which that lawyer has any interest).

⁵⁹ See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. § 1200.5-c(a)(3) (2002) (mandating that existence of such relationship must be disclosed to client prior to providing them with any legal services); see also Wechsler, *supra* note 47, at 578 (explaining that lawyers are required to provide, at onset of any agreement for services, Statement of Client's Rights to any client who may require services which include those of non-legal variety).

agement Between Lawyers and Non-Legal Professionals” requires lawyers to provide their clients with a Statement of Client’s Rights at the commencement of their relationship, usually at the first consultation.⁶⁰ The statute applies to all attorneys who provide legal services to a client referred by a non-legal service provider or to any attorney who refers an existing client to a non-legal service provider.⁶¹ In addition, the statute also provides that the Appellate Divisions of the State Courts will establish and maintain a list of professions with whose members a lawyer may enter into a cooperative business arrangement.⁶²

ANALYSIS: THE ADVANTAGES AND THE CONCERNS

Reasons to embrace the movement toward MDP’s

Perhaps the strongest force driving this trend forward and the greatest measure of MDPs’ success is that of consumer demand.⁶³ One of the many reasons MDPs are so popular among clients is its ability to give their clients a one-stop shop approach to solve many complex corporate problems.⁶⁴ With coordinated input from

⁶⁰ See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. § 1205.4 (2002) (mandating that client be provided with Statement of Client’s Rights); see also Wechsler, *supra* note 47, at 578 (explaining that lawyers are required to provide, from onset of any agreement for services, Statement of Client’s Rights to any client who may require services which include those of non-legal nature). *But cf.* Patrick M. Connors, *Survey Professional Responsibility*, 50 SYRACUSE L. REV. 827, 847 (2000) (utilizing domestic relations matters to indicate importance of giving clients notice of Statement of Client’s Rights from commencement of legal representation).

⁶¹ See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. § 1205.1 (2002) (explaining that provisions apply only to attorneys who provide legal services to clients referred by non-legal service providers or attorneys who refer existing clients to non-legal service providers); see also Richard W. Painter, *Advance Waiver of Conflicts*, 13 GEO. J. LEGAL ETHICS 289, 314 (2000) (giving examples of types of conflicts that § 1205.1 is intended to prevent). See generally Wechsler, *supra* note 47, at 584 (explaining that prohibition exists against law firms from giving or receiving benefits for referrals).

⁶² See N.Y. COMP. CODE R. & REGS. Code of Prof. Resp. § 1205.3 (2002) (setting forth list of professions); see also Caher, *supra* note 44, at 1 (noting that such list will be made available by appropriate appellate divisions); Wechsler, *supra* note 47, at 582-84 (expounding on requirements for non-legal businesses to get their company on appellate court list of businesses with whom law firms are allowed to do MDP business).

⁶³ See Dzienkowski, *supra* note 4, at 117 (stating that “[u]ltimately, it is this consumer demand for multidisciplinary services that will determine the direction of the debate”); Theodore R. Voss, *Time Marches On, Preparing a Requiem for the Billable Hour*, N.Y. L.J., Jul. 3, 2001, at 5 (predicting that “world straddling behemoths will eventually demand MDPs”); Amanda J. Yanuklis, *Think Differently, Specialize and Prosper*, N.Y. L.J., Jan. 31, 2000, at S9 (recognizing that forces such as consumer demand would make MDPs forces to be reckoned with in future).

⁶⁴ See Dzienkowski, *supra* note 4, at 117 (describing that “[a] major benefit of multidisciplinary services is the delivery of an integrated team approach to serving client inter-

several different fields utilizing the maximum resources, clients are likely to receive quality innovative solutions.⁶⁵ Our nation has long since relied on consumer demand to drive the market⁶⁶ and acceptance of the MDP trend should not be any different.⁶⁷

Until recently, lawyers have maintained an untouchable niche in the market place and the high costs of legal fees serve as the proof.⁶⁸ By increasing the number of competitors in the professional services arena, firms will be forced to examine the needs of their clients at competitive costs and without sacrificing the quality service.⁶⁹ The more choices clients have to satisfy their legal and non-legal needs⁷⁰ the more likely the quality of both types of

ests"); see also James C. Moore, *Lawyers and Accountants: Is this the Delivery of Legal Services Through the Multidisciplinary Practice in the Best Interests of the Clients and the Public?*, 20 PACE L. REV. 33, 36 (1999) (positing that clients can obtain all of their professional services relating to particular problem at single point of delivery with decreased costs and increased speed). But see Anthony E. Davis, *Multi-Disciplinary Practice: State Bar Weighs In*, N.Y. L.J., Mar. 1, 1999, at 3 (pointing out that MDPs seem desirable but that there is no proof that they in fact are).

⁶⁵ See Edward Brodsky, *ABA Endorsement of Multidisciplinary Practices*, N.Y. L.J., Jul. 14, 1999, at 3 (indicating that corporate clients may see MDPs as valuable for offering "one-stop shopping"); see also Caher, *supra* note 44, at 1 (suggesting that MDPs are beneficial to clients); Dzienkowski, *supra* note 4, at 118 (discussing how synergy of individuals working together rather than alone is likely to produce higher quality service for clients who requires both legal and non-legal representation).

⁶⁶ See Briant, *supra* note 8, at 31 (recognizing movement toward MDPs); see also Neal R. Stoll & Shepard Goldfein, *'U.S. v. Microsoft' - The Final Judgment: A Spark for Innovation or Mistaken Intervention?*, N.Y. L.J., June 20, 2000, at 3 (showing that Microsoft, as with any business, would change its marketing pattern in response to consumer demand). See, e.g., Richard Raysman & Peter Brown, *The Changes Coming with Electronic Banking*, N.Y. L.J., May 13, 1997, at 3 (explaining that major credit card companies have responded to consumer demand by offering on-line shopping services).

⁶⁷ See Briant, *supra* note 8, at 31 (proposing that free-market and laissez-faire economic imperatives in our national heritage will in time bring us to reorganized and utopian profession without any inefficiencies); see also Phyllis Weiss Haserot, *Ad Hoc MDP: Creating Effective Industry Task Forces*, N.Y. L.J., Apr. 17, 2001, at 5 (equating task forces to MDPs and indicating their importance to meet demands of business); Yanuklis, *supra* note 60, at S9 (setting forth idea that MDPs are on cutting edge of present business).

⁶⁸ See Morello, *supra* note 2, at 240 (suggesting that any rules limiting access to domestic legal market will result in higher prices and less services); see also Roger C. Cramton, *The Future of the Legal Profession: Delivery of Legal Services to Ordinary Americans*, 44 CASE W. RES. L. REV. 531, 544 (1994) (questioning whether state-sponsored legal monopoly benefits consumers or protects interests of lawyers); Julee C. Fischer, *Policing the Self-Help Legal Market: Consumer Protection or Protection of the Legal Cartel?*, 34 IND. L. REV. 121, 144 (2000) (noting that legal monopoly encourages lower quality and higher prices for consumers).

⁶⁹ See Ward Bower, *MDP Isn't the Problem*, NAT'L L.J., Mar. 11, 2002, at A21 (noting American Corporate Counsel Association voted in favor of MDPs providing competition in legal market); John S. Lipsey, *Shift in Focus: Keeping Clients Happy*, NAT'L L.J., Jan. 29, 2001, at B19 (discussing how increased competition from MDPs has led firms to focus more on clients). See generally Breakley, *supra* note 37, at 297 (explaining that even though both proponents and opponents of MDPs claim to have client's interest in mind, interest of client is not some amorphous term).

⁷⁰ See Morello, *supra* note 2, at 242 (noting that MDP clients will always retain freedom

services will improve.⁷¹ Neither profession will be willing to risk the consequences of inferior services.⁷²

Providing multiple services under one roof for a client produces cost-effectiveness and increased client satisfaction.⁷³ Transaction costs are significantly reduced, if not eliminated.⁷⁴ In addition, research, contracting, coordination, monitoring, and information costs are also significantly reduced.⁷⁵ MDPs may be more inclined to offer discounted fees for clients who use more than one service within the firm.⁷⁶ Furthermore, traditional law firms,

to choose different counsel from another MDP or traditional law firm). See generally Graubard, Mollen, Dannett & Horowitz v. Moskovitz, 653 N.E.2d 1179, 1183 (N.Y. 1995) (explaining that the leaving partner has right to remind clients of their freedom to choose counsel); Robert W. Hillman, *The Impact of Partnership Law on the Legal Profession*, 67 *FORDHAM L. REV.* 393, 400 (1998) (noting client's almost absolute right to choose counsel).

⁷¹ See Breakley, *supra* note 40, at 298-99 (revealing that there is assumption that MDPs will cause quality of legal service to suffer; however, legal services market is client-driven, and there is no need to assume that below the standard legal service providers will survive); see also Dzienkowski, *supra* note 4, at 118-19 (hypothesizing that MDPs will result in better quality services and lower transactional costs to clients); Morello, *supra* note 2, at 241 (noting that some proponents of MDPs suggest that legal services market would benefit from increased competition and investment that would result from allowing banks, retailers, and insurance companies to expand into legal services).

⁷² See Breakley, *supra* note 40, at 301 (recognizing that it is unlikely that any firm engaged solely in legal practice or otherwise will be willing to risk this consequence by providing inferior services); see also Morello, *supra* note 2, at 241 (purporting that MDPs, which would liberalize law firm ownership and increase competition, might actually help law firms survive in future); Dzienkowski, *supra* note 4, at 141 (predicting that MDPs would not result in lower quality work because of economic interest in its reputation).

⁷³ See Dzienkowski, *supra* note 4, at 119 (stating that major benefit of multidisciplinary services is the efficiency effect that translates into savings of time or money and ensures delivery of higher quality product to client with lower transaction costs); see also Steven M. Edwards & Norma B. Levy, *Much Ado About MDPs*, N.Y. L.J., June 22, 2000, at 2 (opining that MDPs can achieve certain efficiencies that cannot be achieved through contractual relationships between lawyers and non-lawyers and that in turn will translate into both better services at lower costs); Yarbrough, *supra* note 10, at 647 (suggesting that increased efficiency of MDP will allow clients' businesses to be globally competitive).

⁷⁴ See Dzienkowski, *supra* note 4, at 118-19 (explaining that clients will not need to schedule several appointments with each service provider, conduct multiple conferences, duplicate any pertinent information, or receive separate bills for some overlapping duties); see also Charles W. Wolfram, *In-house MDP's?*, NAT'L L.J., Mar. 6, 2000, at B6 (discussing how MDPs would create more efficient client that is able to manage larger projects); Yarbrough, *supra* note 10, at 646-47 (noting that transaction costs will be reduced due to fewer documents being duplicated for various service providers).

⁷⁵ See Dzienkowski, *supra* note 4, at 118-19 (discussing clients ability to be consulted on all issues with one service provider); see also Joseph P. Sullivan, *MDP Demands Critical Review*, N.Y.L.J., May 1, 2000, at S1 (favoring MDPs due to greater access to resources and cost efficiency); Yarbrough, *supra* note 10, at 648 (noting increased efficiency clients gain by only dealing with one firm).

⁷⁶ See Biamonte, *supra* note 19, at 1169 (discussing small business owners' testimony before ABA committee that MDPs offer efficiency and volume discounts); see also Breakley, *supra* note 37, at 299 (noting possible discounts for clients who employ more than one service of MDP); Laurel S. Terry, *The Future of the Profession: A Symposium on Multidisciplinary Practice: German MDP's: Lessons to Learn*, 84 *MINN. L. REV.* 1547, 1602 (2000) (discussing MDPs in Germany that package accounting and legal services together for discounted prices).

even some of the larger ones, may not have the capital to invest in various research and development; whereas consulting firms such as the Big Four are in a better position to complete large projects quickly and profitably.⁷⁷

If the advantages cited above alone cannot convince an attorney to embrace MDPs, perhaps the threat of being at a distinct disadvantage will.⁷⁸ All professionals have an obligation to carry out their respective duties responsibly.⁷⁹ Professionals, regardless of the services they provide, all belong to the same generalized class.⁸⁰ Prohibiting non-lawyers from forming alliances with law firms deprives lawyers of a significant opportunity for financial gain.⁸¹ Canada, Australia, and many countries in Europe have embraced MDPs and can offer clients both legal and non-legal services under one business organization.⁸² Many American

⁷⁷ See Robert K. Christensen, *At the Helm of the Multidisciplinary Practice Issue After the ABA's Recommendation: States Finding Solutions by Taking Stock in European Harmonization to Preserve Their Sovereignty In Regulating the Legal Profession*, 2001 BYU L. REV. 375, 388 (2001) (recognizing accounting industry's advantage over law firms in raising large amounts of capital); see also Charles A. Maddock, *Me in an MDP?*, N.Y. L.J., Mar. 13, 2001, at 5 (noting ability of Big Five accounting firms to raise large amounts of capital); Yarbrough, *supra* note 8, at 651 (predicting that allowing non-lawyers to partner with lawyers will expand services due to increased capital).

⁷⁸ See Dzienkowski, *supra* note 4, at 125-26 (noting MDPs ability to acquire capital at lower interest rates than small firms); Edwards, *supra* note 73, at 2 (predicting that if New York continues to prohibit MDPs, while rest of world permits them, it may be at significant competitive disadvantage). See generally Christensen, *supra* note 77, at 388 (discussing advantage accounting firms have in resources, and even if law firms could afford these resources, ethical restrictions do not permit law firms to use them).

⁷⁹ See Arnoff, *supra* note 15, at 3 (suggesting that written fiduciary code apply to professionals who perform multiple roles and always requiring them to maintain sense of what it means to be fiduciary). See generally John H. Matheson, *Governance Issues in the Multidisciplinary Corporate Practice Firm*, 69 U. CIN. L. REV. 1107, 1113 (2001) (explaining that various controls on lawyers exist to ensure their independence and responsibilities); Robert A. Prentice, *The Case for Educating Legally-Aware Accountants*, 38 AM. BUS. L.J. 597, 606 (2001) (noting the need for accountants to be aware of various legal issues and fiduciary duty when doing consulting work).

⁸⁰ See generally Arnoff, *supra* note 15, at 3 (opining that professionals should be able to serve in multiple roles and our perceptions should be that this will not weaken but strengthen their professionalism); Matheson, *supra* note 79, at 1143-44 (discussing South Carolina ABA report that grouped professionals to include more than accountants and lawyers). See generally Yarbrough, *supra* note 10, at 648 (classifying legal and non-legal associates of MDP professional services).

⁸¹ See *State Bar Committee Report Would Permit Lawyer/Non-Lawyer "Side by Side" Business Arrangements* (May 2, 2000), available at <http://www.nysba.org/media/newsreleases/2000/mdp.html> (asserting that "denying non-lawyers the ability to have a financial interest or to participate in law firm governance deprives lawyers of significant opportunities for financial gain."). See generally Christensen, *supra* note 77, at 388 (noting the advantage that accounting firms have in raising capital); Edwards, *supra* note 70, at 2 (predicting that New York will suffer disadvantage if MDPs are not adopted in some form).

⁸² See Munneke, *supra* note 13, at 77-78 (noting that outside of US there is no restriction on ownership of law firms and amalgamated service providers can now offer both le-

firms may lose business, as non-legal services align with European firms to offer demanding clients a department store approach to meeting corporate needs.⁸³ Moreover, resisting alliances between lawyers and non-lawyers makes legal services less accessible to consumers.⁸⁴

Overcoming the Obstacles to Forming MDPs

In their fully integrated form, MDPs have no separate legal department and fees are shared between lawyers and non-lawyers.⁸⁵ New York has rejected proposals, which would permit fully integrated MDPs.⁸⁶ A primary reason for the Bar Association's vehement stance against a fully integrated MDP is the fear that it would violate the three core legal values: professional independence of judgment; protection of confidential client information; and loyalty to clients through the avoidance of conflicts of interest.⁸⁷ Non-lawyers, in their interpretation of Lawyer's

gal and non-legal services to their clients); *see also* Loudenslager, *supra* note 36, at 39 (discussing introduction by Big Five accounting firms of MDPs in Europe); Richard Carelli, *Lawyers Consider Branching Out*, TIMES UNION, Feb. 15, 2000, at E5 (asserting "the phenomenon of financial service companies employing lawyers, especially the Big Five accounting firms, is growing in many countries").

⁸³ *See* Ronald A. Landen, *The Prospects of the Accountant-Lawyer Multidisciplinary Partnership in English-Speaking Countries*, 13 EMORY INT'L L. REV. 763, 763-65 (1999) (describing practice of accounting firms acquiring law firms in foreign countries); Munneke, *supra* note 13, at 77 (explaining accounting firms have been more aggressive in acquiring ownership interests in law firm outside US, where American restrictions do not apply). *See generally* Loudenslager, *supra* note 33, at 39 (noting department store type businesses in Europe).

⁸⁴ *See* Carelli, *supra* note 82, at E5 (quoting President of the American Antitrust Institute: "I find it so sad that so many members of the legal profession are apparently intent on denying consumers access to the much-needed legal services"); *see also* John Gibeut & James Podgers, *Feeling the Squeeze: Commission appointed to assess threat from accountants*, 84 A.B.A. J. 88, 88 (1998) (noting that public support is behind multidisciplinary firms because of streamlined approach to legal matters); Hines, *supra* note 21, at C1 (quoting MPD attorney who believed that it has been evident for some time that MPDs are wanted by clients).

⁸⁵ *See* Sullivan, *supra* note 75, at S1 (explaining that MDPs are not limited to any specific format); *see also* Gibeut, *supra* note 81, at 88 (noting International Bar Association's policy allowing complete combinations of professions). *See generally* Hines, *supra* note 21, at C1 (stating that law firms are prohibited from sharing fees with non-lawyers).

⁸⁶ *See* NYSBA Votes on MDP: "Profession Not for Sale", STATE BAR NEWS, July/Aug. 2000, at 1 (asserting that Commission by protecting legal services from non-lawyer control or authority is sending out message that profession is not for sale); *see also* Wendy Davis, *ABA Board Endorses Continued MDP Ban: Rule Change Seen as Capitulation to Accountants*, N.Y. L.J., Jul. 10, 2000, at 1 (noting that opposition to fully integrated MDPs stems from fear of "hostile takeover" by accounting firms); Joel Stashenko, *Lawyers Get More Business Latitude; State Loosens Rules Regarding Previously Prohibited Arrangements with Non-lawyers*, TIMES UNION, Aug. 13, 2001, at B2 (citing New York's current regulations concerning MPDs).

⁸⁷ *See* Sullivan, *supra* note 75, at S1 (discussing potential effects on these three "core

Code for Professional Responsibility, are more likely to be influenced by economic considerations and are less inclined to uphold the integrity of the legal system.⁸⁸

As previously stated, many lawyers currently practice law for in-house legal departments of major corporations and are under the supervision of non-lawyers.⁸⁹ Despite the pressure and undue economic influences suggested by opponents of MDPs, these lawyers have maintained their professional independence.⁹⁰ The Special Committee organized to research and analyze MDPs recommended that where non-lawyers control an MDP, the firm should be required to provide a court with regulatory authority and will not be permitted to interfere with a lawyer's exercise of independent professional judgment.⁹¹ Aside from the safeguards placed by the NYSBA, a lawyer's duty to exercise independent judgment ultimately rests with the individual, irrespective of the organizational setting where law is practiced.⁹² To suggest a law-

values" of legal profession). See generally Davis, *supra* note 86, at 1 (explaining opposition against fully integrated MDPs); Gibeut, *supra* note 84, at 88 (noting problems with ethical considerations of combination of professions).

⁸⁸ See Sullivan, *supra* note 75, at S1 (expressing that lawyers have duty to uphold integrity of legal system even if compliance with those duties is contrary to clients' interests). See generally Gibeut, *supra* note 84, at 88 (stating that International Bar Association was expected to ban MPDs that cannot "guarantee lawyers independence"); Hines, *supra* note 19, at C1 (alluding that primary impetus behind MPDs is to generate more revenue for attorneys).

⁸⁹ See Sullivan, *supra* note 75, at S1 (noting that many attorneys are employed as corporate counsel under supervision of non-attorneys); see also Phillip S. Anderson, *We All Must be Accountable*, 84 A.B.A. J. 6, 6 (1998) (noting that lawyers are employed in many different types of legal jobs for MPDs and do essentially same work as they would in traditional firm); Gibeut, *supra* note 84, at 88 (questioning whether twenty-first century lawyer will be working for an accounting or financial service firm rather than traditional law firm).

⁹⁰ See Sullivan, *supra* note 75, at S1 (describing situation where elected officials or corporate officers could impose similar pressure on their in-house counsel to compromise their independence in order to further their sole client's interests); see also Brodsky, *supra* note 62, at 3 (noting that "many lawyers work in corporate law departments or government employment supervised by non-lawyers without serious impact on their ability to follow ethical rules"); Edwards, *supra* note 73, at 2 (explaining that lawyers working in-house at corporations may be subject to pressures from non-lawyers but so are the lawyers who are paid by the hour by non-lawyers clients).

⁹¹ See Sullivan, *supra* note 75, at S1 (discussing Committees Report); see also, Anthony E. Davis, *Restrictive Practice Agreements: Multidisciplinary Practice*, N.Y. L.J., Jul. 7, 1999, at 3 (outlining contents of Committee's Report). See generally Gibeut, *supra* note 81, at 88 (discussing some of attorney's distinct professional duties).

⁹² See Sullivan *supra* note 75, at S1 (explaining that lawyers' duty to exercise independent professional judgment follows attorney wherever he or she practices law, and that independence must be exercised despite any internal or external influences); see also Gibeut, *supra* note 84, at 88 (quoting New Jersey law firm's consultant who stated that ethical rules should be loosened to allow MPDs to operate). *But see* Anderson, *supra* note 86, at 6 (noting that many MPDs have put pressure on attorneys to abandon their ethical beliefs).

yer would be incapable of executing independent judgment solely because he or she answers to a non-lawyer is not entirely accurate and does not give professional individuals due credit.⁹³

The second core legal value is a lawyer's duty to keep confidential any communication between him and his client.⁹⁴ With the exception of a few limited circumstances, communications between an attorney and the client are privileged and such privilege cannot be invaded even under the authority of a subpoena.⁹⁵ While other professions, such as accountants, are also prohibited from disclosing client communications, such confidences may be revealed under the power of a subpoena or any other applicable law or regulation.⁹⁶ Critics suggest these two distinct professional duties are not compatible with each other.⁹⁷ For example, the situation has the potential to become problematic when an MDP is acting as an independent auditor of a client's financial statements while also performing legal services for the same client.⁹⁸

⁹³ In reality, law firms have always had to weigh the ethical duties to clients with the financial interests of the firm . . . Thus, it is neither tenable to say that a lawyer in an MDP is unable to use independent judgment in addressing legal issues, nor to suggest that lawyers in firms or in solo practice serve their clients free of any financial concerns

See Stuart S. Prince, *The Bar Strikes: The ABA's Misguided Quash of the MDP Rebellion*, 50 *Am. U.L. Rev.* 245, 267-68 (2000)

⁹⁴ See N.Y. Comp. Codes R. & Regs. Code of Prof. Resp. § 1200.19 (2002) (stating that attorney is prohibited from revealing confidences or secrets of client); see also Gibeut, *supra* note 83, at 88 (noting that it is this duty that separates lawyers from other professions); Hines, *supra* note 21, at C1 (relaying argument that MPDs have confusing effect on clients as to what are and are not confidential dealings).

⁹⁵ See N.Y. Comp. Code R. & Regs. Code of Prof. Resp. § 1200.19 (2002) (spelling out duty of attorney to maintain client confidences); see also Sullivan, *supra* note 75, at S1 (expressing that lawyer's duty to maintain client confidences, at least when such confidence is covered by attorney-client privilege, is inviolate even to command of subpoena).

⁹⁶ See American Institute of Certified Public Accountants, Code of Professional Conduct, Rule 301 available at <http://www.aicpa.org/about/code/et301.htm> (stating that absent client consent, an accountant is also prohibited from disclosing confidences, with respect to certain exceptions an attorney is obligated to comply with a validly issued subpoena or any other applicable law or regulation); see also Edwards, *supra* note 73, at 2 (describing that although on its face there appears to be different confidentiality obligations if client does not want to disclose fraud and will not permit lawyer to do so, lawyer may resign and same option is available to auditor in an MDP, placing both lawyer and auditor in same position). See generally Lisa I. Fried, *SEC Considers Rules to Close Information Gap*, *N.Y. L.J.*, Nov. 16, 1999, at 1 (purporting that selective disclosure is disservice to investors, and it undermines fundamental principles of fairness).

⁹⁷ See Sullivan, *supra* note 75, at S1 (suggesting incompatibility of two duties); see also Hines, *supra* note 19, at C1 (opining that "if law firms provide nonlegal services, it weakens the assertion that nonlawyers should not provide legal services").

⁹⁸ See Sullivan, *supra* note 75, at S1 (describing that MDP attorney is required to advocate zealously on behalf of that client within bounds of law and does not requires any public assessment of merits of case); see also Hines, *supra* note 21, at C1 (noting that Se-

Lastly, attorneys must provide clients with legal representation that is free of any conflict of interest, which could compromise the attorney's loyalty.⁹⁹ To address this problem, the Special Commission recommended that the Code for Professional Responsibility apply across the board to both lawyers and non-lawyers and, in addition, all clients in an MDP be treated as the lawyer's clients for purposes of conflicts of interests.¹⁰⁰ However, a completely conflict free service may be difficult to achieve given the scope and complexity of the financial interests of MDP firms, who most likely have an expansive list of clients, some of whom are not seeking legal services.¹⁰¹

Although New York State has begun to lay the groundwork for the formation of MDPs, it is critical that all the parties involved, including the clients, really understand the ramifications of any changes that will take place.¹⁰² One way of ensuring client protection in terms of upholding any privileged information or engaging in conflict of interest is full disclosure given upfront to the clients of MDPs.¹⁰³ The types of clients retaining the services of

curities and Exchange Commission "has expressed concern that auditors in a diversified company might not be truly independent from big clients that paid them more in consulting fees than they paid for their corporate auditing").

⁹⁹ See Sullivan, *supra* note 75, at S1 (noting extent of required representation); see also Anderson, *supra* note 89, at 6 (noting that one way to avoid conflict of interest is to prohibit fee sharing with non-lawyers); Hines, *supra* note 21, at C1 (opining that lawyers may act less than objectively if their own financial interests are at stake).

¹⁰⁰ See Sullivan, *supra* note 75, at S1 (explaining manner in which clients of MDP must be treated); Anderson, *supra* note 89, at 6 (noting rules governing conflicts of interest and ethics); see also, Hines, *supra* note 21, at C1 (explaining that rules ensure that consultants and attorneys are working together for interest of client).

¹⁰¹ See Sullivan, *supra* note 72, at S1 (asserting that given today's economy, varying financial interests of MDPs' non-legal clients present far greater threat of actual conflict of interest than potential adverse litigation positions of present or former clients of traditional law firm); see also Loomis, *supra* note 28, at 5 (reporting ABA's suggestion that each State review its rules on MDPs); Brenda Sandburg, *Enron Accounting Scandal Seen as Damaging to MDPs*, N.Y. L.J., Jan. 24, 2002, at 5 (noting that conflicts of interest can arise when lawyers and accountants are financially linked to the same client).

¹⁰² See Cone, *supra* note 50, at 182-83 (asserting that it is critical that people think about not just theoretical MDP independence core value argument but also about how it will affect what professionals do, how they serve clients and public, and how attorneys will live up to Constitutional oath that they have all taken); see also Maddock, *supra* note 77, at 5 (explaining that it is not about winning or losing, rather, both professions will need to learn from one another and sharpen some basic skills). *But see* Steven Krane, *Let Lawyers Practice Law Splitting Ps*, NAT'L L.J., Jan. 28, 2002, at A16 (arguing that bringing many professions into single enterprise may not aid in advising clients clearly).

¹⁰³ See Cone, *supra* note 50, at 185 (suggesting that some clients may have decided by retaining services of MDPs, they wish to consent to having certain things done without protections that Code provides); see also Yarbrough, *supra* note 10, at 657 (commenting that professional services firms can obtain full disclosure from clients while maintaining confidentiality). *But see* Loudenslager, *supra* note 36, at 72 (arguing that interactions between accountants and their clients may compromise attorney-client privilege).

MDPs are most likely mid to large size corporations and will therefore have some degree of legal savvy. MDPs will have clients with, at minimum, a fair level of sophistication;¹⁰⁴ however, full disclosure to clients as to what will be protected by attorney privilege is still very much needed and will be given as a safeguard. If clients of MDPs are fully aware of all the ramifications of employing an MDP and provide their consent, they should be entitled to such multidisciplinary services.¹⁰⁵ The uncertainty as to what will be protected as privileged information may give clients an incentive to act lawfully.¹⁰⁶ The success of MDPs depends largely on clients' acceptance of the risk of losing some of the confidentiality.¹⁰⁷ Thus far, such a risk has not impeded clients in their quest for one-stop shopping.¹⁰⁸

It would be a detriment to both professions if the demands of the clients were not adequately considered in the debate over

¹⁰⁴ See Cone, *supra* note 50, at 185 (explaining that going to accounting firm as sophisticated client and understanding that there will be no conflict ensures that confidences and secrets will not be protected in manner mandated for legal profession); see also Yarbrough, *supra* note 10, at 647 (stating that sophisticated clients with global capabilities will require financial and accounting advice, as well as legal advice). *But see* Nathan M. Crystal, *Symposium: Core Values: False and True*, 70 *FORDHAM L. REV.* 747, 748 (2001) (suggesting that MDPs will soon be dealing with middle-income clients, as in combination firms of lawyers and real estate agents).

¹⁰⁵ See Cone, *supra* note 50, at 185 (asserting that "if clients have consented to all possible ramifications with respect attorney-client privilege and conflict of interest and believe that it is in their best interest, financially or otherwise, then the Bar will have hard time convincing those clients that Bar knows better"); see also Landen, *supra* note 80, at 806-07 (positing that informed consent from clients will also protect MDP from future liability); Prince, *supra* note 17, at 278 (arguing that clients will decide if they wish to retain services after full disclosure has been given).

¹⁰⁶ See Loomis, *supra* note 28, at 5 (claiming that MDP may give lawyers more sway in convincing their clients to act lawfully and give clients added incentive to do what is right. Compare Carrie Menkel-Meadow, *Telling Stories in School: Using Case Studies and Stories to Teach Legal Ethics*, 69 *FORDHAM L. REV.* 787, 802 (2000) (suggesting that lawyers use legitimate persuasion techniques to advise client as to his or her best interest) with John D. Messina, *Lawyer + Layman: A Recipe For Disaster! Why the Ban on MDP Should Remain*, 62 *U. PITT. L. REV.* 367, 380 (2000) (arguing that attorneys in MDP firms may convince clients to buy insurance from salesman in his firm without allowing client to research other insurance plans).

¹⁰⁷ See Hines, *supra* note 21, at C1 (quoting teacher of legal ethics, "there is always the risk that a court would find a particular aspect of the work being done is not really legal work . . . or that because non-lawyers are not involved, the confidentiality privilege is lost); see also Dzienkowski, *supra* note 4, at 179 (implying that MDPs will have to create structures that preserve attorney-client communications); Prince, *supra* note 17, at 259 n.72 (observing that creation of MDPs could negatively affect ways law firms treat attorney-client privilege).

¹⁰⁸ See generally Howard J. Berling, *Facing the Inevitability, Rapidity, and Dynamics of Change*, 74 *FLA. BAR. J.* 12, 24 (2000) (noting that MDPs are the future of client interactions); Hall, *supra* note 43, at 1204 (expounding upon reasons why clients choose to use MDPs); Thomas, *supra* note 19, at 163 (reporting that clients have financial, legal, and consulting needs that they want addressed by single entity).

multi-disciplinary practice.¹⁰⁹ Professional services do not exist in a vacuum; they depend on clients.¹¹⁰ Professionals who accuse the lawyers of purely wanting to save themselves from extinction¹¹¹ and lawyers who accuse the accounting profession of having sole economic motivations¹¹² are losing sight of the clients. "Any study failing to recognize the needs of the clients and the public as paramount will inevitably be doomed to irrelevance."¹¹³

Critics of MDPs suggest that the benefits and advantages asserted are superficially appealing to clients.¹¹⁴ The MDP movement is relatively new and not enough time has passed for the professional world to see whether these benefits will have any long-term effects.¹¹⁵ Ensuring that MDP firms have an obligation

¹⁰⁹ See Edwards, *supra* note 73, at 2 (reminding lawyers that they should not lose sight of fact that there is obvious demand by their clients for MDPs); see also Brustin, *supra* note 31, at 811 (noting that MDP firms abroad have been successful in meeting client needs); Thomas D. Morgan, "What Needs Fixing?": *Toward Abandoning Organized Professionalism*, 30 HOFSTRA L. REV. 947, 971 (2002) (explaining that single firm mentality will have to change to deal with increasing numbers of clients and their needs).

¹¹⁰ See Moore, *supra* note 64, at 35 (noting that lawyers exist to address needs of both their clients and society in which they exist); see also William L.F. Felstiner & Austin Sarat, *Enactments of Power: Negotiating Reality and Responsibility in Lawyer-Client Interactions*, 77 CORNELL L. REV. 1447, 1450 (1992) (explaining that professional service involves attorney-client interaction). See generally Thomas D. Morgan & Robert W. Tuttle, *Legal Representation in a Pluralist Society*, 63 GEO. WASH. L. REV. 984, 1006 (1995) (explaining moral counseling services that attorneys must often provide to their clients).

¹¹¹ See Carelli, *supra* note 82, at E5 (opining that ABA's preference for keeping lawyers in charge of any type of business that includes giving legal advice is nothing more than effort to protect lawyers and law firms from competition); see also Charles R. Brown, *The President's Message: The Future of Our Profession: The Impact of MDPs and E-Commerce*, 13 UTAH B. J. 7, 8 (advising that lawyers be ready for new roles in professional world with advent of MDPs and E-commerce); Nancy B. Rapoport, *Multidisciplinary Practice After In Re Enron: Should the Debate on MDP Change at All?*, 65 TEX. B. J. 446, 447 (2002) (advocating that lawyers must offer clients distinctive advice to avoid professional extinction).

¹¹² See NYSBA *Votes on MDP: "Profession Not for Sale"* *supra* note 83, at 1 (opining that while lawyers speak of core value, accountants speak about money). See generally Tom Blass, *Falling to Earth*, AM. LAW., June 2002 (quoting senior partner in law firm as saying that accountancy-linked firms do low-margin-work). See generally Stephen Gillers, *Fighting the Future*, AM. LAW., July 2000 (remarking that atmosphere that involves lawyer-accountant relations is volatile).

¹¹³ Moore, *supra* note 64, at 35. See generally Edwards, *supra* note 70, at 2 (stressing significance of client demand for MDPs); Thomas O. Rice, *How Bar Can Respond to Proponents of Multi-Disciplinary Practices*, N.Y. L.J., Jan. 27, 1999 (noting that focus should be on needs of public).

¹¹⁴ See Moore, *supra* note 61, at 37 (stating that traditional arguments in favor of MDPs delivering legal services are only superficially appealing); see also Richard E. Mikels & Mark I. Davies, *Multidisciplinary Practices: Ethical Concerns or Economic Concerns*, AM. BANKR. INST. L.J., July/August 1999 (commenting that non-lawyer owners of MDP firms might compromise ethical considerations that lawyer would not); Yarbrough, *supra* note 10, at 653-54 (arguing that lawyers will be ethically affected by independent judgment decisions in MDP environment).

¹¹⁵ See Edith Y. Wu, *Multidisciplinary Practice Symposium: Why Say No to Multidisciplinary Practice?*, 32 LOY. U. CHI. L.J. 545, 558 (2001) (affirming that long-term benefits

to disclose the nature of their relationship can eliminate these valid concerns. MDPs will not completely eliminate traditional law practices,¹¹⁶ they are simply offering clients viable alternatives to problem solving¹¹⁷.

The changes occurring in the legal profession may serve to offer an opportunity for many minority lawyers and minority owned law firms.¹¹⁸ Many minorities, unfortunately, are not employed in large firms; and have sought alternative places for employment.¹¹⁹ The merger of large firms will positively affect these attorneys with corporations and consulting firms.¹²⁰ While this

of MDPs have not been realized); *see also* Biamonte, *supra* note, at 1192 (positing that MDPs will have an unknown effect on the Model Rules). *But see* Moore, *supra* note 64, at 37 (stating that critics are skeptical of how these benefits will actually be achieved over the long term).

¹¹⁶ *See* Moore, *supra* note 64, at 41 (reassuring that there will always be place for practicing trial attorney); *see also* Matheson, *supra* note 76, at 1141-42 (suggesting that MDPs will be formed with continuing existence of law firms in mind); Munneke, *supra* note 13, at 13 (asserting that lawyers continue and will continue to have professional monopoly over representation of people in court).

¹¹⁷ *See* Moore, *supra* note 64, at 41 (proposing that clients may force practice of law into MDPs and surrender some significant benefits for sake of expediency); *see also* Alfred M. Butzbaugh, *On Solos, Small Firms and MDPs*, 79 MICH. B. J. 314, 314 (2000) (stating that "MDPs offer an opportunity to re-cast the legal profession as part of a problem-solving team whose primary goal is finding integrated, efficient and effective solutions to the everyday problems that confront all consumers, and give consumers more choices"). *But see* Loudenslager, *supra* note 33, at 37-38 (recognizing arguments made by proponents of ADP's, but concluding that because attorney-client privilege will be dramatically altered by ADP's, attorneys will become less effective in dealing with their client's legal issues).

¹¹⁸ *See* Virginia Grant, *Law Firm Management: MDPs and Minorities: Changes in the Profession Offer Opportunity*, N.Y. L.J., July 31, 2001, at 5; *see also* Michael M. Boone & Terry W. Conner, *Change, Change, Change, and More Change: The Challenge Facing Law Firms*, 63 TEX. B.J. 18, 24 (2000) (observing that organizations that can offer not only wide range of services to clients but who also employ ethnically, educationally and linguistically diverse workers will be more able to compete in increasingly global economy and will displace "law firms composed of monochrome lawyers"). *See generally* Bryant G. Garth & Carole Silver, *The MDP Challenge in the Context of Globalization*, 52 CASE W. RES. L. REV. 903, 931, (2002) (noting that traditionally conservative structure of law firms has made it difficult for minorities and women to make partner).

¹¹⁹ *See* Grant, *supra*, note 118, at 5 (asserting that minority lawyers constitute very small percentage of associates and partners in country's largest firms but that fair percentage are employed in corporate law departments, public sector, academia and consulting); *see also* Working notes: *Deliberations of the ABA Committee on Research About the Future of the Legal Profession on the Current Status of the Legal Profession*, 17 MAINE BAR J. 48, 53 (2002) (stating that racial minorities are less likely to enter private practice than whites but are more likely to gain employment in government, public interest and business). *See generally* David B. Wilkins & G. Mitu Gulati, *Why Are There So Few Black Lawyers in Corporate Law Firms? An Institutional Analysis*, 84 CAL. L. REV. 493 (1996) (analyzing institutional practices of elite American law firms to explain why blacks are disproportionately represented at all levels of firm hierarchies).

¹²⁰ *See* Grant, *supra* note 118, at 5 (stating that minority-owned law firms may be forced to expand from their traditionally individualized practices to more expansive broad practice areas). *Cf.* Working Notes: *Deliberations of the ABA Committee on Research About the Future of the Legal Profession on the Current Status of the Legal Profession*,

may force small minority firms to share a piece of an already small pie with other professionals,¹²¹ it could be a welcomed opportunity for minority-owned law firms to develop new marketing packages of business services.¹²² In addition, this movement toward diversification will give minority firms the capability of handling work that is more sophisticated in nature.¹²³

With an expanded concept of practicing law well under way, lawyers must also be willing to accept the risk of increased liability.¹²⁴ Clients may be more inclined to sue an attorney for disclosing certain facts erroneously treated as privileged.¹²⁵ Certain as-

supra note 115, at 52 (asserting that new legal paradigm embodied in MDP affords people of lower incomes— people traditionally shut out from proper legal representation due to its high costs— more beneficial holistic personal services). See generally James W. Pearce et al., *African Americans in Large Law Firms: The Possible Cost of Exclusion*, 42 HOW. L.J. 59, 62 (1998) (showing that firms that emphasize and initiate racially diverse employment decisions will have competitive advantages in our increasingly pluralistic society).

¹²¹ See Grant *supra* note 118, at 5 (suggesting that small minority-owned practices could be squeezed out by onset of large franchised practices offering full-service deals combining wide range of services); see also Virginia Grant, *MDPs and the Minority Lawyer*, 18 GEN. PRACT. SOLO. 24 (2001) (noting that minority firms would have to be willing to bring other professionals into their partnerships “to share in the piece of the pie that is often already minimal”).

¹²² See Grant, *supra* note 118, at 5 (stating that MDPs will make minority-owned law firms more marketable by bringing in other professionals to expand client base). See generally George C. Harris & Derek F. Foran, *The Ethics of Middle-Class Access to Legal Services and What We Can Learn From the Medical Profession's Shift to a Corporate Paradigm*, 70 FORDHAM L. REV. 775, 801-02 (2001) (stating that MDPs may lead to better customer service and lower costs for clients). See generally Louise G. Trubek & Jennifer J. Farnham, *Social Justice Collaboratives: Multidisciplinary Practices for People*, 7 CLINICAL L. REV. 227 (2000) (analyzing MDPs from social justice point of view and concluding that emergence of MDPs will have positive effect for people of low and moderate incomes).

¹²³ See Grant, *supra* note 118, at 5 (stating that “[a]llowing minority-owned firms to diversify the services that they offer though MDPs might even be the salvation for the firms struggling to make it”); see also Aurora N. Abella-Austriaco, *The Changing Face of the Legal Profession* (2000), available at WL 14-Mar CBA Rec. 40, 40 (noting that legal profession must be conscious of drastic demographic changes in society if it is to survive). See generally Arthur S. Hayes, *Non-Affirmative Actions for Pragmatic Reasons, Black Companies Turn to White Firms*, NAT'L L.J., Jul. 26, 1999, at A1 (observing that black firms typically have fewer than 20 lawyers, and extrapolating that the historically small size of these firms prevents them from engaging in more complex transaction and even the top black-owned companies send their work to white lawyers at the larger law firms due to their perceived sophistication).

¹²⁴ See Loomis, *supra* note 28, at 5 (claiming that proposed rules permitting alliances with non-lawyers will expose lawyers to increased liability). See generally Munneke, *supra* note 13, at 18 (noting “[p]rofessional liability is a growing concern for accountants and lawyers, since clients of both are more willing to sue to gain redress for perceived malpractice”); Rapoport, *supra* note 107, at 446-47 (suggesting that economic necessity and continuing relevance of legal profession may dictate that practice of law expands into MDPs).

¹²⁵ See Loomis, *supra* note 28, at 5 (explaining that any iteration of lawyer-client confidentiality rule exposes lawyers to liability for erroneously disclosing information or for failure to disclose information); see also Dzienkowski, *supra* note 4, at 176 (predicting

pects of an attorney-client relationship rely heavily on confidentiality and, without such protection for the clients attorneys may be left vulnerable to lawsuits.¹²⁶ One method of reducing the increased risk facing MDP lawyers is having clients sign waivers.¹²⁷ A blanket requirement of waiver, however, may affect efficiency and cost effectiveness¹²⁸ and does not serve as good public policy.¹²⁹

The increased risk in liability will invariably have an affect on underwriting malpractice insurance for attorneys.¹³⁰ Applications for malpractice insurance are likely to be longer and more de-

that rise of MDPs will cause blurring of lines between legal and non-legal services and thus will expose lawyers to increased liability). *See generally* Ted Schneyer, *Future of the Multidisciplinary Practice, Professional Regulation, and the Anti-Interference Principle in Legal Ethics*, 84 MINN. L. REV. 1469, 1527 (2000) (stating that MDP lawyers will face increased liability by clients and third parties for malpractice or breach of fiduciary duty).

¹²⁶ *See* Loomis *supra* note 28, at 5 (describing that fraud by its very nature is difficult to pin down, and without prohibition upon disclosure, lawyers will find themselves being sued for failing to reveal that fraud); *see also* Bradley G. Johnson, *Ready or Not, Here They Come: Why the ABA Should Amend the Model Rules to Accommodate Multidisciplinary Practices*, 57 WASH. & LEE L. REV. 951, 981 (2000) (anticipating that lawyers in MDPs will set up special procedures to protect attorney-client privilege). *See generally* Peter C. Kostant, *Breeding Better Watchdogs: Multidisciplinary Partnerships in Corporate Legal Practice*, 84 MINN. L. REV. 1213 (2000) (suggesting that infusion of lawyers into MDPs will create new professional ethic and improve monitoring process of corporate law and better serve clients by safeguarding fiduciary duty owed to them).

¹²⁷ *See* Brustin, *supra* note 31, at 857 n.245 (suggesting use of waivers as solution to potential lawsuits in order to resolve conflict issues that MDP lawyers may face); *see also* Carol A. Needham, *Permitting Lawyers to Participate in Multidisciplinary Practices: Business as Usual or the End of the Profession As We Know It?* 84 MINN. L. REV. 1315, 1354-55 (2000) (noting that MDP lawyers will need new structures to avoid conflicts, such as waivers, where they were not needed previously). *See generally* Sheryl Stratton, *National Conference of Lawyers and CPAS Endorse MDPs*, 82 TAX NOTES 1543, 1545 (1999) (recommending that Bar employ broad waiver rules when dealing with sophisticated clients).

¹²⁸ *See* Loomis, *supra* note 28, at 5 (addressing concerns of some corporate lawyers that in complex corporate transactions, conflicts can be very esoteric and lawyers rely on implied waivers through conduct); *see also* Lawrence J. Fox, *All's O.K. Between Consenting Adults: Enlightened Rule on Privacy, Obscene Rule on Ethics*, 29 HOFSTRA L. REV. 701, 717 (2001) (suggesting that when clients are faced with prospective waivers they will simply choose to take their business to another firm). *See generally* Johnson, *supra* note 122, at 980 (stating that clients requiring legal and auditing services can decide for themselves whether prospective waivers are appropriate).

¹²⁹ *See* Fred C. Zacharias, *Rethinking Confidentiality*, 74 Iowa L. Rev. 351, 405 (stating, "Waivers of mandatory disclosure provisions would violate public policy both in facilitating misconduct and in undermining society's right to receive information.")

¹³⁰ *See* Zoogman, *supra* note 41, at 7 (announcing that if MDP becomes reality for lawyers, it will have profound effects upon all aspects of practice of law, one of which will be errors and omissions insurance coverage for lawyers who are members of MDPs); *see also* Victoria V. Kremski, *As MDPs Become a Reality, Attorneys Must Strictly Uphold the Core Values of Their Profession*, 80 MICH. B. J. 32, 34 (2001) (stating that sorting out malpractice insurance issues, including its costs, is prerequisite for success of MDPs). *See generally* Brustin, *supra* note 31, at 837 (stating that directors of MDPs have incentives to ensure that all rules of professional conduct are complied with so as to avoid malpractice actions and maintain organization's reputation).

tailed.¹³¹ On these applications, MDP firms will have to identify their roles and the type of work they will be performing, which may be difficult to define.¹³² If insurance companies underwrite these policies, issues arising from the submission of claims will have to be resolved.¹³³ Whether a particular activity or conduct was covered in the policy will frequently give rise to questions of fact.¹³⁴ Malpractice coverage will have to adapt to accommodate emerging issues.¹³⁵

THE FUTURE OF TRADITIONAL LEGAL PRACTICE

The statutory regulations passed by the New York Bar attempt to regulate a trend that has been evolving for years and which has been going on without regulation.¹³⁶ Laymen at one time revered the legal profession.¹³⁷ With the evolution of the profession,

¹³¹ See Zoogman, *supra* note 41, at 7 (noting that underwriters will need more information in order to decide whether to underwrite risk and if so, at what price).

¹³² See Zoogman, *supra* note 41, at 7 (explaining that despite possibility of practice of law being blurred by introduction of MDPs, underwriters will want to know what work MDP will be performing and what percentage will be done by lawyers); see also Mark L. Tuft, *Selected Rules, Statutes and Other Material Relating to Multijurisdictional & Multidisciplinary Practice* (2001), available at WL 669 PL/Lit 15, 102 (2001) PLI's (noting that ABA MDP Commission accused MDPs of blurring the boundaries between law and other disciplines). See generally Alex L. Moschella, *Model Rule 5.7—The Boundaries of the Profession* (Winter 2001), available at 14-WTR NAELA Q1 (2001) (discussing ethical ramifications of MDPs' blurring of the law).

¹³³ See generally Zoogman *supra* note 41, at 7 (stating that consequences of failing to give timely notice varies from jurisdiction to jurisdiction).

¹³⁴ See Zoogman *supra* note 41, at 7 (questioning whether claims arose from covered conduct and if so, whether any exclusions from coverage are applicable). See generally Terry, *supra* note 73, at 1563 (stating that minimum amount of insurance is necessary); Laurel S. Terry, *Redefining Lawyers' Work: Multidisciplinary Practice A Primer on MDPs: Should the "No" Rule Become a New Rule?*, 72 TEMP. L. REV. 869, 964 (1999) (explaining that mandatory malpractice insurance should be required).

¹³⁵ See Zoogman *supra* note 41, at 7 (envisioning coverage that will include many characteristics of presently existing lawyers' malpractice policies but with refinements to accommodate nuances of practicing law in MDPs); see also Burnele V. Powell, *Looking Ahead to the Alpha Jurisdiction: Some Considerations that the First MDP Jurisdiction Will Want to Think About*, 36 WAKE FOREST L. REV. 101, 130 (2001) (explaining how insurance should be dealt with). See generally Harrison, *supra* note 1, 899 (explaining that in Ontario non-lawyers should carry same insurance coverage as lawyer partners in MDP situation).

¹³⁶ See Topol, *supra* note 1, at C8 (quoting New York State Administrative Judge Lippman) ("Multidisciplinary Practice is a fact of life in many jurisdictions around the country. It's basically going on unregulated now."); see also Kostant, *supra* note 28, at 48 (stating that it is no secret that Big Five intend to offer legal consulting services in United States as they are already providing not only tax advice but also advice in other areas). See generally Wu, *supra* note 115, at 552 (explaining that lawyers are entering competitive and unregulated marketplace).

¹³⁷ See Kostant, *supra* note 28, at 58 (noting that lawyers were once able to balance their public responsibilities to system of justice and society with their loyalty to their clients); see also Theodore Tennenwald, Jr., *The Erwin N. Griswold Lecture*, 15 AM. J. TAX

this well-respected reputation that once was enjoyed has slowly diminished.¹³⁸ In addition, tension has mounted over the confusion as to lawyers' obligation to their client and their public duties as officers of the court.¹³⁹ Today, attorneys' job satisfaction has reached rock bottom and their public reputation has also reached its lowest depths.¹⁴⁰ "Most people do not trust lawyers, and some experts even complain that lawyers are merely parasitic rent seekers who enrich themselves without adding value."¹⁴¹ The introduction of MDPs with its disclosure implication is likely to reinforce the rather archaic concept of lawyers as "statesmen," providing them with "a self-interested moral compass"¹⁴² at the expense of the clients, who are guilty of wrongdoing.¹⁴³

Perhaps as MDPs continue to expand the practice of law, some

POL'Y 1, 12 (1998) (showing what is important to maintaining professions respected status). See generally W. Kent Davis, *The International View of Attorney Fees in Civil Suits: Why is the United States the "Odd Man Out" in How It Pays Its Lawyers?*, 16 ARIZ. J. INT'L & COMP. L. 361, 369 (1999) (describing ways to enhance reputation of profession).

¹³⁸ See Kostant, *supra* note 28, at 56-57 (explaining that today general public views even rich and powerful lawyers as servants of big business); see also Honorable Robert M. Bell, *1997 Commencement Speech*, 28 U. BALT. L.F. 29, 31 (1998) (showing that reputation of profession is largely diminished from within). See generally Marguerite L. Butler, *Rule 11 Sanctions and a Lawyer's failure to Conduct Competent Legal Research*, 29 CAP. U. L. REV. 681, 699 (2002) (explaining impact of bad reputation).

¹³⁹ See Kostant, *supra* note 28, at 57 (explaining that there had always been tension between lawyers' public duties as officers of court and their loyalty to their client, particularly when the client was engaged in fraud); see also Stephen L. Wasby, *Justice Blackmun and Criminal Justice: A Modest Overview*, 28 AKRON L. REV. 125, 161 (explaining lawyer's obligations to their clients). See generally Michael Mulrone, *Report on the Invitational Conference on Professionalism in Tax Practice, Washington, D.C. October 1993*, 11 AM. J. TAX POL'Y 369, 390-91 (1994) (discussing extent professionalism is conditioned upon lawyer's obligation as officer of the court and/or to his government as well as to his client).

¹⁴⁰ See Kostant, *supra* note 28, at 56-57 (explaining that lawyer's reputation has deteriorated); see also Stephen Breyer, *The Legal Profession and Public Service*, 57 N.Y.U. ANN. SURV. AM. L. 403, 407 (2000) (showing contributions to lower job satisfaction). But see Alicia Brokars Kelly, *The Marital Partnership Pretense and Career Assets: The Ascendancy of Self Over the Marital Community*, 81 B.U. L. REV. 59, 117 (2001) (showing that despite low job satisfaction less than 6% of attorneys leave their profession).

¹⁴¹ Kostant, *supra* note 28, at 55-56. See *Predators and Parasites: Lawyer Bashing and Civil Justice*, 28 GA. L. REV. 633, 636 (1994) (calling lawyers parasitic rent seekers). See generally Alan Strudler, *Belief and Betrayal: Confidentiality in Criminal Defense Practice*, 69 U. CIN. L. REV. 245, 253 (explaining why lawyers need to respect their client's confidences).

¹⁴² See Kostant, *supra* note 28, at 59.

¹⁴³ See Kostant, *supra* note 28, at 59 (asserting that "although confidentiality may be essential in litigation, duty to disclose material information would provide transactional lawyers working for MDPs with self-interested moral compass and leverage against clients engaged in wrongdoing."); see also Yarbrough, *supra* note 10 at 656 (explaining differences between disclosure duties of accountants and attorneys). See generally Prince, *supra* note 15, at 259-60 (explaining problems with different disclosure requirements).

of the traditional ethical notions of the legal profession will also evolve and expand.¹⁴⁴ The need for traditional concepts of independent legal judgment may be somewhat lessened with sophisticated corporate clients of MDPs having access to the same information as well as the same specialized knowledge.¹⁴⁵ The judgment of MDP lawyers may arguably become more independent, "because they [lawyers] serve an increasingly independent board rather than acting as the servants of powerful inside managers."¹⁴⁶ In addition, the competition between lawyers and non-lawyers for the business of clients will likely encourage the development of ethical standards, as clients will want to retain the best service possible.¹⁴⁷ The sophistication of clients has risen to the level where it is no longer necessary to speak of their interest in amorphous terms. Clients, today, are in a better position to assess their own needs and interests.¹⁴⁸

CONCLUSION

Multidisciplinary practices, which stemmed from a movement in accounting professions combined with the evolution of the le-

¹⁴⁴ See Kostant, *supra* note 28, at 67 (suggesting that competition from MDPs is changing behavior of corporate lawyers, accelerating shift away from traditional universal ethical paradigm); see also Yarbrough, *supra* note 10, at 641 (explaining how ethical conduct may have to change with MDPs). See generally, Mikels, *supra* note 114, at 6 (showing that lawyers may have to struggle with non-lawyer superiors who are motivated by financial gain).

¹⁴⁵ See Kostant, *supra* note 28, at 69 (purporting that sophisticated corporate clients no longer lack special knowledge); see also Schwab, *supra* note 2, at 1435 (stating that clients are still not familiar enough with legal system to decide if problem needs legal assistance). See generally Christensen, *supra* note 77, at 394 (sophisticated clients chose lawyers associated with accounting firms with belief that benefits that relationship).

¹⁴⁶ See Kostant, *supra* note 28, at 69; see also Biamonte, *supra* note 19, at 1190 (showing MDPs will not interfere with lawyer's independent judgment). But see Yarbrough, *supra* note 8, at 653 (stating that lawyer's independent judgment may be diminished).

¹⁴⁷ See Kostant, *supra* note 28, at 69 (claiming that history has shown that lawyers develop high ethical standards when confronted with effective competition from non-lawyers); see also Peter C. Kostant, *Sacred Cows or Cash Cows: The Abuse of Rhetoric in Justifying Some Current Norms of Transactional Lawyering*, 36 WAKE FOREST L. REV. 49, 54-55 (2001) (explaining that competition associated with MDPs may beneficially effect ethical concerns of attorneys). See generally Christensen, *supra* note 77, at 389 (stating that ethical conduct can still exist in MDP environment).

¹⁴⁸ See Kostant, *supra* note 28, at 71 (asserting that whereas traditional legal ethics attempted to justify many of its tenets with claims that they were in best interest of clients, today large public corporations are extremely sophisticated consumers of legal services who are better able to judge their own needs); see also Christensen, *supra* note 77, at 394 (showing that sophisticated clients make decisions based on what is in their best interest). See generally, Robin E. Phelan & John D. Penn, *Bankruptcy Ethics, an Oxymoron*, 5 AM. BANKR. INST. L. REV. 1, 35 (1997) (explaining that lawyers must abide by client decisions).

gal profession, are becoming increasingly popular. It is evident that this trend is taking place irrespective of any per se authorization from the courts. State bar associations can either follow New York's lead and attempt to regulate in some capacity these multidisciplinary practices. While the modifications to the Code of Professional Responsibility, which became effective on November 1, 2001, do not embrace MDPs in their fullest capacity, the measure represents the legal community's willingness to compromise in order to meet the growing needs of their client bases. Traditional ethical notions of the legal profession may be challenged and may even have to be modified in order to accommodate the profession's evolution. Ultimately, it will be the clients who are responsible for the preservation of the legal values they find to be essential to the attorney-client relationship. It will also be the clients who decide the fate of MDPs. Today, clients are demanding more creative solutions to their complex multi-level corporate problems at reasonable costs. Whether the legal community is ready or not, multidisciplinary practices are here to stay and will be an alternate option to both lawyers and potential corporate clients.

