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**6/71            Lawyer sharing office with C.P.A.**

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In response to an inquiry concerning the sharing of office space by an attorney and a certified public accountant, the committee responded with the same language as in its reply of April 5, 1971, regarding a lawyer sharing space with a real estate broker. In addition, the committee pointed out that an attorney cannot form a partnership or other business association with another professional if part of such practice includes the practice of law because of the prohibition in DR 3-103. (6/8/71)