



February 13, 2017

Susan L. Carlson
Clerk of the Supreme Court
P. O. Box 40929
Olympia, WA 98504-0929

Ellen Reed, LLLT Program Lead
Washington State Bar Association
1325 Fourth Ave., Suite 600
Seattle, WA 98101-2539

Re: **LLLT Expansion – Estate and Health Care**

Dear Susan and Ellen:

There is not a single practitioner in my market area, which covers over 300,000 people, who is able to focus a full-time practice solely on Estate Planning and Probate. There is not enough work in these practice areas. While many of the most respected lawyers in this market would like to limit their practice to these areas they simply can't make a decent living without accepting cases in other areas of practice.

I have struggled for 13 years of my life to try and get to a point where I might be able to say with a straight face that I am doing well in my profession. I am hopeful that I will be able to focus my practice increasingly on Estate Planning and Probate as many practitioners retire in the next decade. I love serving clients of limited means and offer affordable rates, payment plans, and for the most part good legal advice.

I am extremely disappointed that the most important part of my practice would be handed off to an LLLT. Most of my cases do not involve 'taxable estates'. Will an LLLT be required to obtain an opinion of a Lawyer or CPA on the question of taxability before they can proceed to represent the individual or estate? Estate valuation is not exactly the easiest aspect of this otherwise undemanding, paint by the numbers, area of the law. Will LLLT's be allowed to give tax advice on taxation issues other than the death tax? While I always advise my clients to use a CPA for their estates it would be very difficult to properly advise even some of the smallest estates, both before and after death, without understanding the basics of capital gains, the step-up in basis, excise tax and the exemptions, IRA distribution rules, etc.

I currently have opportunities to expand my practice in a couple of different directions including municipal and health care law (representing entities). My preferred career goal is to continue to focus on Estate Planning and Probate, but it seems that may be a poor choice given the proposed regulatory changes. **It would be helpful to members of the Bar for business and career planning to know what areas of practice will be securely reserved for lawyers.** While I am completely opposed to the way the LLLT program is moving forward (in my opinion LLLT's should only be allowed to practice under the direct supervision of a lawyer), I believe that if the WSBA intends to continue down this path it owes a duty to its members to provide a 10 year plan for any actions that diminish the value of a law license and create increased competition in an already saturated market place. This will allow lawyers fair notice as they continue to struggle to be successful in a very competitive environment.

I will not be able to attend the workshop, but if anyone who is a decision maker on this issue would like to hear a long list of the problems this is going to create for lawyers and clients, please give me call. I am also happy to provide a long list of ways to increase access to justice in the Estate Planning and Probate world. Thank you for taking the time to consider my concerns on this issue.

Sincerely,

s/

Patrick J. Galloway
Advance Legal Services, PLLC

PJG/jjh
cc: Steve Crossland