# Agreement for the Management of a Lawyer's Practice [with Professional Corporation]

**[This is a sample only - modify as appropriate]**

THIS AGREEMENT is made on the \_\_\_\_ day of 20 between:

(“Lawyer”)

AND

(“Professional Corporation”)

AND

(“Successor Lawyer”)

AND

(“Alternate”)

*This sample agreement should be used if you are the sole shareholder of a professional corporation.*

*It gives the Successor Lawyer the power to determine if you are incapacitated and gives them authority to sign on your bank accounts (including trust accounts) and close your law practice under designated circumstances. It also provides sample wording to deal with termination, compensation and resolution of disputes.*

*Before entering into this agreement, you, the Successor Lawyer and the Alternate should ensure that you are each aware of all tax and financial implications, particularly if any operate through professional corporations or in limited liability partnerships.*

*This is a sample only. Not all provisions will apply to your situation. This agreement must be adapted and expanded to each individual situation.*

**BACKGROUND:**

1. The Lawyer, Successor Lawyer and Alternate are practicing lawyers in Alberta and are active members in good standing of the Law Society of Alberta. The Lawyer practices though the Professional Corporation.
2. The Lawyer wants to put a plan in place for the management, sale or winding up of their law practice, if they are unable to continue practicing for any reason or if they die while still in practice.
3. The Lawyer, as a director of the Professional Corporation, has added the Successor Lawyer as a signatory on the general and trust accounts of the Practice.

**DEFINITIONS**

1. In this agreement,
2. **Accountant** means the accountant or firm of accountants that prepared the most recent financial statements for the Practice.
3. **ALIA** means the Alberta Lawyers Indemnity Association.
4. **Effective Date** means the date the Lawyer asks the Successor Lawyer to assume their duties under this agreement or receives notice from the Successor Lawyer that this agreement is coming into effect.
5. **Enduring Power of Attorney** means the enduring power of attorney for the assets of the Law Practice executed on [date] by the Lawyer.
6. **Immediate Family** means the Lawyer’s spouse/adult interdependent partner and any children.
7. **Incapacity** or **Incapacitated** mean that, due to death, disability, impairment or other inability to act, it is impracticable for the Lawyer to give prompt and intelligent consideration to legal and business matters.
8. **Personnel** means the Lawyer’s employees and contractors, including staff, bookkeepers, accountants and legal counsel.
9. **Practice** means all property, whether real or personal, that is related to or associated with the Lawyer’s law practice and the Professional Corporation in any way, including but not limited to the office premises, goodwill, furniture and equipment, bank accounts, and open and closed files.
10. **Practice Attorney** means the lawyer appointed as such in the Enduring Power of Attorney executed by the Lawyer.
11. **Successor Lawyer** includes the Alternate should they assume the duties of Successor Lawyer.
12. **Lawyer** includes the Lawyer’s estate in the event of the Lawyer’s death.

**NO OBLIGATION TO MONITOR PRACTICE PRIOR TO EFFECTIVE DATE**

1. Until the Effective Date, the Successor Lawyer may, but is under no obligation to, monitor the Practice or the Lawyer’s circumstances.

**COMING INTO FORCE**

1. Subject to the *Legal Profession Act* and the requirements of the Law Society of Alberta, the Lawyer may request the Successor Lawyer to take over the Practice at any time. The Successor Lawyer will then have two weeks to review the books, records and files of the Practice and notify the Lawyer if they are able and willing to accept the duties under this agreement at that time.

*If you do not want the Successor Lawyer to be the person who determines if you are incapacitated, you will need to modify this agreement.*

1. If at any time the Successor Lawyer determines that the Lawyer is likely to be Incapacitated for at least weeks/months/years, he/she will so advise the Lawyer. This agreement will come into effect when the Lawyer receives such notice.

*Relinquishing control of your practice cannot be taken lightly. Requiring medical advice that you are incapacitated provides a valuable safeguard but getting two physicians to agree could be a challenge. Whatever you choose as the trigger, it is important that it is workable and avoids unnecessary delays that compromise your clients’ interests.*

1. The Successor Lawyer will base his/her determination on reliable evidence such as communications with the Lawyer’s Immediate Family and written opinions of at least two physicians who have diagnosed or treated the Lawyer. Should those physicians disagree in their assessment, the Successor Lawyer may consult a third physician to resolve the deadlock. The Successor Lawyer may also consider the opinions of colleagues, employees, friends or other individuals with whom the Lawyer maintained a continuous and close relationship.

*To ensure compliance with the Health Information Act (“HIA”) and the Freedom of Information and Protection of Privacy Act (“FOIP”), you should sign two written authorizations, one to your health care provider, and one leaving the provider line blank, giving the identity of the Successor Lawyer and authorizing the disclosure of information relating to your capacity to practice law upon request by the Successor Lawyer.*

1. Even if the Successor Lawyer’s authority to manage the Practice has not yet become effective, they have the authority to review the Lawyer’s medical records, reports and charts, consult with treating physicians, and employ other medical personnel on the Lawyer’s behalf as they deems necessary to assist in establishing the Lawyer’s Incapacity, or in verifying their death.

**STEPS WHEN AGREEMENT SIGNED**

*To ensure that there are no gaps in your firm’s ability to practice and deal with its bank accounts, it is strongly recommended that these steps be done as soon as this agreement is signed.*

*Any arrangements you make are subject to the Legal Profession Act and the Law Society of Alberta’s obligation to step in to protect the public interest should the need arise.*

1. Upon this agreement being signed, the Lawyer will advise:
2. The Law Society of Alberta Trust Safety Department and seek written approval for the Successor Lawyer to serve as a secondary Responsible Lawyer respecting the Practice.
3. The Law Society of Alberta Membership Department and determine the impact that their Incapacity may have on articling students engaged by the Lawyer.
4. ALIA and seek written confirmation of such coverage as may be necessary. If the Lawyer is exempt from the requirement to maintain professional liability insurance with ALIA, the Successor Lawyer will obtain such insurance before assuming their duties.
5. The Lawyer’s banks and advise that they has been granted signing authority on the general and trust accounts operated in connection with the Practice.

*Different banks may have different requirements so ensure that you speak with each of your banks regarding what is needed to provide access. Some banks will accept a Power of Attorney while others have their own forms that must be completed. Make sure you are clear on the requirements of your bank for each of your accounts and safe deposit boxes.*

**STEPS WHEN AGREEMENT COMES INTO FORCE**

*This section gives the Successor Lawyer a general power to manage the Practice as they see fit. It is supplemented by Schedule 1 which provides a list of steps meant to flesh out the Successor Lawyer’s general authority to manage the practice.*

1. Upon this agreement coming into force, the Successor Lawyer will take possession and control of the Practice and all property, whether real or personal, related to or associated with the Practice, and will manage the Practice, including taking any steps listed in Schedule 1 to this agreement.

**FINANCIAL MANAGEMENT**

1. The Successor Lawyer will take all reasonable steps to:
   1. Keep the Practice’s accounting records up to date.
   2. Make arrangements to ensure compliance with the Lawyer’s obligations under the *Income Tax Act*, filing and payment of GST returns, and payroll deductions.

1. The Successor Lawyer will not be responsible for preparing or filing the Lawyer’s personal income tax returnsandwill not pay or in any other way be responsible for payment of the Lawyer’s personal bills.

**SUCCESSOR LAWYER’S COMPENSATION**

*How will the Successor Lawyer’s compensation be calculated? A fixed rate? ‘Reasonable’ charges?*

*What will they be compensated for?*

* *Office management/administrative functions?*
* *Only billable work on files?*
* *Collecting receivables?*
* *Bank reconciliations and accounting uploads?*
* *Supervising and recruiting staff?*

1. **Amount of Compensation [SELECT ONE:]**

The Successor Lawyer will be entitled to a reasonable sum for services rendered while managing and/or closing the Practice.

**OR**

The Successor Lawyer will be entitled to receive, as compensation for their time, trouble, care and skill in administering the Practice, compensation calculated at the rate of *[select one:]*

* $ per hour/day/month.
* Their regular rate of $ / hour.
* % of [gross monthly billings / net monthly billings / fees collected] from the Practice.

1. They will keep accurate time records for the purpose of determining amounts due for services rendered. They will provide the services specified in this agreement as an independent contractor.
2. Such compensation may be taken at intervals with the Accountant’s prior written approval **OR** on a monthly basis *[select one].*
3. **Source of funds for compensation [SELECT ONE:]**

*Where will the money come from to compensate the Successor Lawyer and cover office overhead? Disability insurance is one option. Other options include using the general account to pay expenses and including a direction in your Will to cover costs out of your estate.*

The Successor Lawyer’s compensation will be paid from the Practice.

**OR**

The Lawyer, in addition to maintaining a line of credit for the use of the Practice, will purchase disability and life insurance for the purpose of paying the Successor Lawyer and funding the expenses of the Practice. The Lawyer will name the Successor Lawyer as the beneficiary of such policies. The Successor Lawyer will:

1. Hold the proceeds received from such policies in trust and use those proceeds for paying the expenses of the Practice, including their fees.
2. Account for the proceeds of such policies and their use as part of the reporting requirements under this agreement.
3. Give to the Lawyer any proceeds remaining after the Lawyer returns to practice or the Practice is sold or wound up.
4. The Lawyer agrees to make appropriate provisions as a part of their estate plan to pay the Successor Lawyer consistent with the terms of this agreement.
5. The Successor Lawyer will be entitled to be reimbursed for all properly documented expenses reasonably incurred in connection with managing or closing the Practice. This will include the cost of any additional professional liability insurance they purchase in connection with acting as Successor Lawyer.
6. Should a dispute arise concerning the Successor Lawyer’s compensation or reimbursement of expenses, the Accountant will make a decision in relation to the matter. If the Successor Lawyer does not agree with the Accountant’s decision, the matter will be dealt with in accordance with the provisions for disputes set out below.

**REPORTING**

1. The Successor Lawyer will consult the Lawyer, if the Lawyer is capable of managing their affairs, and the Immediate Family and keep them reasonably informed of the affairs of the Practice as circumstances warrant and permit, but the Lawyer and Immediate Family will not have any decision-making authority concerning the Practice after the Effective Date except as otherwise noted in this agreement.
2. The Successor Lawyer will provide quarterly written reports to the Lawyer, if the Lawyer is capable of managing their affairs, and the Immediate Family with the first quarter to start when the Successor Lawyer assumes their duties. These reports are to include, but are not limited to, an accounting for accounts billed, accounts collected and expenses paid, and any decision to sell or otherwise dispose of any part of the Practice outside the normal course of business.
3. If the Successor Lawyer decides to sell or wind down any part of the Practice outside the normal course of business, the Successor Lawyer will provide a written explanation to the Lawyer and the Immediate Family before taking such action.

**INDEMNITY**

1. In carrying out their duties under this agreement, the Successor Lawyer will not be liable to the Lawyer or the Professional Corporation for decisions made in good faith which may result in a loss to the Lawyer or the Professional Corporation.
2. The Lawyer agrees to indemnify and hold the Successor Lawyer harmless from any claims, loss or damage arising out of any act or omission by the Successor Lawyer under this agreement. This indemnification does not extend to acts, errors or omissions of the Successor Lawyer while rendering or failing to render professional services as counsel for the Lawyer’s former clients. The Successor Lawyer will be responsible for all acts and omissions of gross negligence and willful misconduct.

**WINDING UP OR Selling THE PRACTICE**

*Who decides whether and when to shut down the Practice? The Successor Lawyer, after consulting you, your family or others? Should any of these have a veto or is the duty merely to consult? Rather than the Successor Lawyer, should the family decide? Should there be a minimum timeframe that you must be incapacitated before the Practice can be wound up?*

1. **[SELECT ONE:]**

If the Lawyer has died or there is no reasonable expectation, after consultation with the Lawyer, the Lawyer’s Immediate Family or the Lawyer’s doctor(s), that the Lawyer will be able to resume the practice of law in a timely manner to retain their clients and preserve the goodwill of the Practice, the Successor Lawyer will sell or wind up and dispose of the Practice.

**OR**

After consulting the Lawyer’s Immediate Family, the Successor Lawyer may wind up or dispose of the assets of the Practice if it is reasonable to believe the Lawyer will not resume the practice of law for months/years, or in the case of the Lawyer’s death.

**OR**

After consulting the Accountant, the Lawyer’s Immediate Family may instruct the Successor Lawyer to wind up or dispose of the assets of the Practice if it is reasonable to believe that the Lawyer will not resume the practice of law for months/years, or in the case of the Lawyer’s death.

1. The authority to wind up or sell the Practice includes selling its assets, advertising the Practice; arranging for appraisals; and retaining professionals such as lawyers and accountants to assist with the sale.
2. If the Law Practice is sold or wound up, the Successor Lawyer will pay the net proceeds, and provide a full accounting, to:
3. the Lawyer, if capable of managing his/her affairs; or
4. into a bank account of the Professional Corporation.

**SUCCESSOR LAWYER BUYING THE PRACTICE**

*Should the Successor Lawyer be permitted to purchase your practice? Would this maximize the value of the Practice and protect clients’ interests by ensuring continuity of service? Or would this create a conflict of interest?*

1. **[SELECT ONE:]**

Subject to the Accountant’s approval, and after consulting with the Lawyer’s Immediate Family, the Successor Lawyer may purchase the Practice, in whole or in part, for its fair market value as determined by an appraiser.

**OR**

Subject to the approval of the Lawyer’s Immediate Family, and after consulting with the Accountant, the Successor Lawyer may purchase the Practice, in whole or in part, for its fair market value as determined by an appraiser.

**OR**

The Successor Lawyer will have the first option to purchase the Practice under the terms and conditions specified by the Lawyer or the Lawyer’s representative in accordance with the Alberta Code of Conduct and other applicable law. If the Successor Lawyer chooses not to do so, they will make all reasonable efforts to sell the Practice instead.

**TERMINATION/Resignation/REVOCATION**

*What will happen if you believe you are no longer Incapacitated and the Successor Lawyer disagrees? How will you resolve the stand-off?*

1. **Termination by Lawyer**. If the Successor Lawyer has assumed duties under this Agreement and the Lawyer is capable of managing their affairs and decides to terminate this agreement, the Lawyer will give the Successor Lawyer at least two weeks’ notice of this decision. The Successor Lawyer will cooperate with the Lawyer in returning the Practice to the Lawyer.
2. **Termination by Successor Lawyer.** If the Successor Lawyer has not assumed any duties under this agreement, the Successor Lawyer may terminate this agreement by delivering a letter to that effect at any time to the Lawyer and Alternate.
3. If, after assuming their duties under this agreement, the Successor Lawyer decides they can no long continue to act, they will give the Lawyer and Alternate at least two weeks’ notice of this decision, subject to any ethical or professional obligation to continue or complete any matter undertaken by the Successor Lawyer.
4. **Alternate Lawyer. [SELECT ONE:]**

If the Successor Lawyer resigns or otherwise is unable to serve, or if the Lawyer revokes their appointment without naming a replacement, the Alternate will serve as Successor Lawyer instead.

**OR**

If the Successor Lawyer is unable or unwilling to act in accordance with this agreement, they may appoint an alternate. The Successor Lawyer will enter into an agreement with such alternate under which the alternate consents to the terms and provisions of this agreement.

1. **Handing Back.** After assuming their duties under this agreement, upon the Lawyer or Successor Lawyer providing notice of termination or resignation, the Successor Lawyer will:
2. Take any steps necessary in the notice period to deal with urgent matters to protect the interests of the Lawyer, the Professional Corporation and the Lawyer’s clients.
3. Hand over the Practice or what remains of it and any funds they hold in trust.
4. Advise the Membership Department of the Law Society of Alberta of the termination or resignation.
5. Advise the Trust Safety Department of the Law Society of Alberta of:
6. The termination or resignation.
7. Their intention to cease to be the Responsible Lawyer for the Practice.
8. The existence of any client or practice matters needing urgent attention.
9. Comply with any outstanding audit requirements.
10. Ensure the necessary steps have been taken to enable the transfer of the Responsible Lawyer designation to the Lawyer or another qualified member of the firm.
11. Within 14 days of the departure date, file a Law Firm Self-Report with the Trust Safety Department of the Law Society of Alberta.
12. Within 30 days, provide the Lawyer with a full and accurate accounting of financial activities undertaken in connection with the Practice.

**Miscellaneous**

1. **DISPUTES [SELECT ONE:]**

*Arbitration? Litigation? Mediation? Is there a trusted confidant who can be given the power to resolve any disputes?*

If a disagreement arises concerning the Successor Lawyer’s handling of the Practice and the disagreement cannot be resolved in a timely way, the parties are urged to seek help to resolve the matter by mediation or binding arbitration.

**OR**

Any dispute concerning the interpretation, validity, or performance of this agreement or any of its terms and provisions, will be settled by [insert name of individual] whose decision will be binding on the parties. If they are not available, an alternate will be appointed by agreement between the parties.

**OR**

If any dispute arises concerning the interpretation, validity, or performance of this agreement or any of its terms and provisions, including but not limited to the issue of whether or not a dispute is arbitrable:

1. If the dispute falls within the jurisdiction of the Civil Division of the Provincial Court of Alberta at that time, the parties will resolve the matter in that forum.
2. If the dispute exceeds the jurisdiction of the Civil Division of the Provincial Court of Alberta, the parties will submit the dispute for binding determination to a single arbitrator in accordance with the *Arbitration Act (Alberta)*.
3. **Notice**. Any notice required or permitted under this agreement will be given in writing and will be deemed effectively given:
   1. on personal delivery;
   2. 24 hours after deposit for overnight service with Federal Express or a comparable express courier, addressed to a party at the address indicated below;
   3. 48 hours after deposit with Canada Post, by registered mail, addressed to a party at the address indicated below; or
   4. by email where the recipient explicitly or implicitly authorizes that form of communication and has provided the required contact information for that purpose until they advise that the contact information is no longer valid or authorization is withdrawn.
4. A party may designate another address for notice purposes by giving written notice to the other parties.

The parties have agreed to the terms of this agreement on the date written above.

**LAWYER:**

Signature: Witness:

Law Society Roll No. E-mail address:

Address:

Telephone: Cell Phone:

**Professional Corporation**, by its authorized representative:

Signature: Witness:

**SUCCESSOR LAWYER:**

Signature: Witness:

Law Society Roll No. E-mail address:

Address:

Telephone: Cell Phone:

**ALTERNATE:**

Signature: Witness:

Law Society Roll No. E-mail address:

Address:

Telephone: Cell Phone:

**SCHEDULE 1 – SUCCESSOR LAWYER’S AUTHORITY**

*The following are some things you should discuss as early as possible with the Successor Lawyer:*

* *The role they will play (e.g. Wind up the practice? Sell it for maximum value?)*
* *How long should a disability last before they take over the reins of your practice?*
* *How much and when will the Successor Lawyer be paid for their efforts?*
* *Desired arrangements to continue support of your family.*
* *The steps you have taken or will take to facilitate their work as Successor Lawyer.*
* *Where will the Successor Lawyer find information about your practice (e.g. key contacts, passwords, keys to cabinets and to gain entry to your office, what you have told support staff)?*

Without limiting the generality of paragraph 8 of this agreement, the Successor Lawyer’sauthority includes:

1. **Access to Lawyer’s Office**. Entering the Lawyer’s office and using the Lawyer’s equipment and supplies in connection with the Practice.
2. **Access Files**. Entering any location and taking custody and control of the Lawyer’s property, real and personal, relating to the Practice including client files; all original documents, including wills, trusts and deeds; and other records of the Practice.
3. **Advise clients**: Notifying the Lawyer’s clients of the Successor Lawyer’srole and the reasons for it.
4. **Transfer Files and Original Documents**. Safeguarding files and arranging for the return of clients’ files to them; obtaining consent from clients to transfer their files to new counsel; transferring files and property, including wills, trusts, deeds and other original documents, to clients or new counsel.
5. **Calendars:** Checking the Lawyer’s calendars to look for case deadlines.
6. **File Documents:** Searching the Lawyer’s office for documents that need to be filed.
7. **Open Mail.** Receiving, signing for and opening the Practice’s mail and courier deliveries.
8. **Review & bill client files**: Reviewing files; completing unfinished work, issuing invoices for unbilled work by the Lawyer and the Successor Lawyer; collecting fees and accounts receivables on behalf of the Lawyer; asserting a solicitor’s lien on files until accounts are paid or accepting appropriate undertakings from new counsel.
9. **Trust Funds**: Accounting for funds in trust; arranging for transfer of such funds to clients or new counsel; returning any unused trust account balances to the Lawyer’s clients.

*Upon executing this agreement, you should sign a written authorization permitting the Successor Lawyer, Law Society of Alberta and ALIA to disclose information to each other concerning your membership and insurance status.*

*s.132 of the Legal Profession Act stipulates that professional corporation permits have limited shelf life if a lawyer loses their active status with the LSA. The Professional Corporation’s Minute Book should be reviewed to ensure that the appropriate resolutions are in place to authorize the Successor Lawyer to act on its behalf.*

1. **Law Society**. Paying Law Society of Alberta fees and insurance; communicating with the Law Society of Alberta to maintain or change the Lawyer’s membership status and that of any professional corporation or LLP with which the Lawyer is associated.
2. **ALIA.** Informing ALIA of any professional errors or potential errors of the Lawyer; informing the Lawyer’s clients of any errors or potential errors and of any ethics violations committed by the Lawyer; informing ALIA of all written claims or potential claims by a client or other party against the Lawyer in his/her professional capacity; cooperating with ALIA respecting any claims arising out of the Practice.
3. **Other Agencies & Counsel.** Contacting all appropriate agencies, courts, other counsel and individuals or organizations that may be affected; advising them of the Lawyer’s Incapacity and that the Lawyer has given this authorization to the Successor Lawyer.
4. **Closed Files**. Arranging for long-term storage of and access to the Lawyer’s closed files, including original wills, if any; informing the Law Society of Alberta where the Lawyer’s closed files will be stored and the name, address, and phone number of the contact person for retrieving them.
5. **Personnel.** On behalf of the Lawyer, continuing the service of the Lawyer’s Personnel to assist the Successor Lawyer in performing his/her duties; compensating, disciplining and terminating such Personnel as appropriate; hiring additional Personnel as necessary or advisable.
6. **Status as Agent of Lawyer.** Unless the Successor Lawyer purchases the Practice and expressly engages any of the Lawyer’s Personnel in their own right, their dealings with those individuals will be solely as agent for the Lawyer and not as principal or employer personally.
7. **Professional Corporations and Limited Liability Partnerships.** Taking any steps which the Successor Lawyer deems appropriate in their discretion respecting the administration and licencing of the Lawyer’s professional corporation and limited liability partnerships, if any, including changing the corporation’s name and maintaining, cancelling or extending any permit to practice.
8. **Acting for Clients through Own Law Firm**

*Should the Successor Lawyer be permitted to act for your clients through his/her own firm or must they be referred to different counsel in that event? Would this create a conflict of interest between you and the Successor Lawyer?*

* 1. **Current Clients [SELECT ONE.]**

Providing legal services through the Successor Lawyer’s own firm to the Lawyer’s current clients with whom there is no conflict of interest.

**OR**

The Successor Lawyer will not accept instructions in their own firm from any of the Lawyer’s current clients in relation to any matter while managing the Practice.

* 1. **Former Clients.** Providing legal services through the Successor Lawyer’s own firm to the Lawyer’s former clients with whom there is no conflict of interest.

1. **Preserving Solicitor-Privilege**. Preserving client confidences and the solicitor-client privilege of the Lawyer’s clients and making disclosure only to the extent reasonably necessary to carry out the purpose of this agreement.
2. **Settle Claims**. Settling, compromising, or submitting to arbitration or mediation, any debts, taxes, accounts, claims, or disputes between the Practice and any other person or entity; commencing or defending all actions affecting the Practice.
3. **Litigation**. Filing motions, pleadings, appearing before court, and taking any other necessary steps where the clients’ interests must be immediately protected pending retention of other counsel.
4. **Banking.** 
   1. **Bank and other accounts.** Subject to Law Society of Alberta approval, operating the Practice’s general and trust accounts within approved overdraft limits, if any.
   2. **Lines of Credit.** Accessing any line of credit for the Practice for the purpose of paying the expenses of the Practice.
   3. **Safety Deposit Box**. Opening the Lawyer’s safety deposit box used for the Practice and arranging for return of property to clients.
   4. **Signing Authority.** Adding the Successor Lawyer as signatory on the Practice’s accounts with any bank or financial institution. All financial institutions maintaining such accounts may rely on this authorization unless they have actual knowledge that this agreement has been terminated or is no longer in effect.

*Different banks may have different requirements so ensure that you speak with each of your banks regarding what is needed to provide access. Some banks will accept a Power of Attorney while others have their own forms that must be completed. Make sure you are clear on the requirements of your bank for each of your accounts and safe deposit boxes.*

1. **Family Support.** Paying the Lawyer's Immediate Family reasonable amounts to fund day-to-day and other appropriate expenses from the office account of the Practice, subject to funds being available and in consultation with the Accountant.
2. **Business Expenses and Creditors**. Determining the nature and amount of all claims of creditors, including clients, of the Practice and pay or settle expenses relating to the Practice as the Successor Lawyer deems appropriate, including office rent, rent for equipment leasing costs, library expenses, compensating Personnel, subscription services, telephone and Internet service.
3. **Insurance**. Purchasing, renewing, cancelling, making claims against or collecting benefits under fire, casualty, professional liability, or other insurance related to the Practice; notifying any insurer of the Lawyer’s Incapacity; cooperating with such insurers regarding matters related to the Lawyer’s coverage, including addition of the Successor Lawyer as an insured under any such policies.
4. **Taxes**. Preparing, executing and filing income, GST and other tax returns and filings, and dealing with the Canada Revenue Agency, Employment Standards Branch, or any office of any other federal or provincial tax department or agency, in connection with the Practice.
5. **Probate.** Upon the Lawyer’s death, the Lawyer consents to and authorizes the Successor Lawyer taking all necessary actions in any probate proceedings to become appointed as Administrator of the Lawyer’s estate with respect to the Practice.