

**AFFIDAVIT**

STATE OF FLORIDA        )  
  ) S.S.  
COUNTY OF DADE        )

Before me the undersigned authority, this day personally appeared Thomas C. Duarte, who being duly sworn stated:

1. My name is Thomas C. Duarte.

2. This affidavit is based on my personal knowledge and review, and is in reference to Respondent, Anett Lopez, Case No. SC16-1016 along with Florida Bar Case Nos. 2016-70,411 (11K-OSC), and 2015-70,058 (11K).

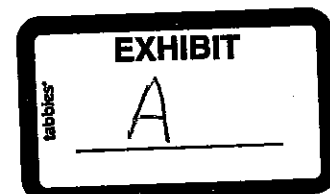
3. I am a Certified Public Accountant, licensed in the State of Florida since 1973, a Certified Fraud Examiner, and I have been employed by the Florida Bar for more than six (6) years as a Miami branch staff auditor.

4. My responsibilities and duties as a Miami branch staff auditor for the Florida Bar include the investigation of complaints against attorneys involving trust accounts and financial transactions.

5. For the purposes of rendering my opinion as to Respondent's compliance with the minimum requirements for maintaining a trust account and the necessary documentation for the same, I have considered and reviewed Rule 5-1.2.

6. For the purposes of rendering my opinion as to Respondent's compliance with The Florida Bar's inquiries and to produce all subpoenaed trust account records, I have considered and reviewed The Florida Bar subpoena and inquiries to Respondent as contained in Exhibit "A" of the Petition for Contempt and Order to Show Cause in Case No. SC16-1016; Respondent's

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responses, if any, to the subpoena and inquiries; and the electronic documents on a USB thumb drive delivered by Respondent on June 22, 2016.

7. Based on my review, Respondent has not complied with The Florida Bar's subpoena and written inquiries in that Respondent has still failed to provide the following:

- a. The following trust accounting records for the period from December 1, 2013 through June 30, 2015 for **Lopez Legal Group P.A.-Regions Bank Account Number xxxxxx5962:**
  - 1. All client ledger cards with activity or a balance during this period.
  - 2. Monthly bank account reconciliations.
  - 3. Monthly reconciliation of trust bank account balances to individual client ledger balances.
  - 4. Executed closing statements and balance sheets for all personal injury cases.
  
- b. The following trust accounting records for the period from December 1, 2013 through June 30, 2015 for **Lopez Legal Group P.A.-Wells Fargo Bank Account Number xxxxxx0685:**
  - 1. General ledger.
  - 2. Cash receipt and cash disbursement journals.
  - 3. All client ledger cards with activity during the period.
  - 4. Monthly bank account reconciliations.
  - 5. Monthly reconciliation of trust account bank balance to individual client ledger cards.
  - 6. Has not confirmed that settlement statements for all clients whose cases settled during the period from December 1, 2013 through June 30, 2015 have been provided.
  
- c. The following trust accounting records for the period from December 1, 2013 through June 30, 2015 for **Anett Lopez Law Group P.A. – Regions Bank Account Number xxxxxx2713:**
  - 1. Cash receipt and cash disbursement journals.
  - 2. All client ledger cards with activity during the period.
  - 3. Monthly bank account reconciliations.
  - 4. Monthly reconciliation of trust account bank balance to individual client ledger cards.
  - 5. Bank statement for December 2013.
  - 6. General ledger report for December 1, 2013 through March 31, 2014.
  - 7. Closing statements for all client settlements for the period from December 1, 2013 through June 30, 2015.

8. Detailed explanation for the following accounts and balances included in the General Ledger provided, including supporting documentation:
  - i. 85447: balance of (\$294.77)
  - ii. Exchange: balance of (\$91,490.47)
  - iii. Retained Earnings: balance of \$959.78
  
- d. The following trust accounting records for the period from December 1, 2013 through June 30, 2015 for **Lopez PIP Law Group, P.A.-Regions Bank Account xxxxxx4719:**
  1. Cash receipt and cash disbursement journals.
  2. All client ledger cards with activity during the period.
  3. Monthly bank account reconciliations.
  4. Monthly reconciliation of trust account bank balance to individual client ledger cards.
  5. Closing statements for all client settlements for the period from December 1, 2013 through June 30, 2015.
  6. Detailed explanation for the following accounts and balances included in the General Ledger provided, including supporting documentation:
    - i. Exchange2: balance of (\$473,627.66)
    - ii. Retained Earnings: balance of \$77,315.84
  
- e. The following trust accounting records for the period from December 1, 2013 through June 30, 2015 for **Lopez Flagler Law Group P.A.-Regions Bank Account Number xxxxxx2020:**
  1. General ledger
  2. Cash receipt and cash disbursement journals
  3. All client ledger cards with activity during the period
  4. Monthly bank account reconciliations
  5. Monthly reconciliation of trust account bank balance to individual client ledger cards.
  6. Closing statements for all client settlements for the period from December 1, 2013 through June 30, 2015.
  
- f. The name of the bank and account numbers for the operating accounts for the following entities:
  1. Lopez Legal Group P.A.
  2. Anett Lopez Law Group P.A.
  3. Lopez PIP Law Group P.A.
  4. Lopez Flagler Law Group P.A.
  5. Any other legal services entity Respondent was involved with during the period from December 1, 2013 through June 30, 2015.

8. Based on my review, Respondent produced an unidentified General Ledger in response to the subpoena. The name of the entity for the General Ledger was covered with “white-out”. A close review of the title that was covered up indicates that this ledger may be for Donald R. Kerner, Jr., P.A. Although specifically requested in writing, Respondent failed to identify which entity the General Ledger belonged to, if it was for Donald R. Kerner, P.A., why it was included in Respondent’s subpoena response, and why was the title was covered up.

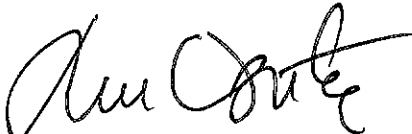
9. Based on my review, Respondent’s QuickBooks general ledger for two of her trust accounts contained what was labeled as an “Exchange” account. One “Exchange” account had a balance of \$91,490.47 and the second “Exchange” account had a balance of \$473,627.66. The transactions and funds involving the “Exchange” accounts are without description or identification.

10. Rule 5-1.2 does not permit a generic “Exchange” account to be used as part of an attorney’s trust account. Rule 5-1.2 requires that each and every transaction, including deposits, disbursements and transfers from Respondent’s trust account be individually accounted for and allocated to a specific client ledger.

11. Based on my review, Respondent has not to this date provided any explanation or supporting documentation for the unidentified transactions in the “Exchange” accounts in her trust account.

12. Based on my review, the response and records provided by Respondent are not in compliance with The Florida Bar’s subpoena or the numerous written inquiries to Respondent. As a consequence, until such time that Respondent provides records in full compliance with what has been requested, I will be unable to complete my investigation to determine whether Respondent

has properly accounted for and disbursed funds she received on behalf of her clients.

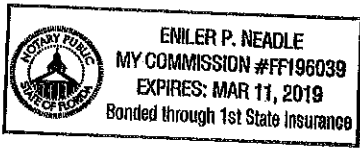
  
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THOMAS C. DUARTE

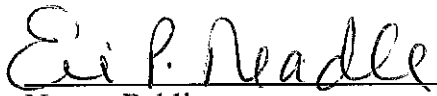
Notary Certification

BEFORE ME, the undersigned authority, on this day personally appeared, Thomas C. Duarte, who is either personally known to me or produced the following identification:

\_\_\_\_\_, and who first being duly sworn, deposes and says that after reading the foregoing, that the contents thereof are true and correct.

SWORN TO AND SUBSCRIBED before me on: July 5, 2016



  
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Notary Public  
My Commission expires:

(seal)