PROCEDURAL STATEMENT

RE: TRUST ACCOUNTING -- DISBURSEMENTS

TO: ALL STAFF

Attorney Issues a Check Requisition. See Form #006.
      Attaches to the Requisition documentation for
      check, if available.

Bookkeeper Pulls client's ledger card. Checks to see the
      following:

1. If there is a sufficient balance in client's account.

2. When the client's check was deposited into the Trust Account. (If
   there has not been sufficient time after a deposit for the check
   to clear bank, do not issue requested check.)

Bookkeeper Cuts check.

Bookkeeper Records amount of check in Disbursements journal.

Bookkeeper Posts to client's ledger amount of check.

Bookkeeper Returns check to requesting attorney or managing partner or person
      authorized on signatory cards.

Attorney Reviews client's ledger card.

Attorney Signs check.