

SAMPLE DRAFT on

PROFESSIONAL ETHICS AND SKILLS





Highlights

- LettersScale Fee
- ▶ Memorandum
- ▶ Ledger Account
- Arbitration Clause
- Legal Opinion & Covering Letter
- Cash Book ▶
- Bill of Charges ▶
- Minutes of Meeting ▶
- Legislative Drafting >
- Contempt Proceedings ▶
- Curriculum Vitae/Resume ▶

EYEKE KENNETH SAMUEL

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Week 3 OVERVIEW OF LAW IN PRACTICE AND HISTORY OF THE LEGAL PROFESSION

HISTORY OF THE LEGAL PROFESSION AND REGULATIONS: In August 1860 Lagos was ceded to the Queen of England as a result Lagos became a British colony. Therefore all laws applicable in England became applicable to Lagos, and in 1876 the Supreme Court Ordinance was promulgated to the colony. The problem of this legal system was that there was shortage of qualified personnel to man the court and shortage of court facilities which led to the employment of lay-men without the knowledge of the law to man the legal process. As at 1862, there were 7 Magistrates—3 were barristers, 2 were writing clerks, 1 was a merchant and 1 was a commander of the West Indian Garrison in Lagos.

To solve this problem, the Supreme Court Ordinance of 1876 was promulgated for the admission of persons to practice as legal practitioners in Nigeria.

The history of the development of the Legal profession is thus divided into 3 stages as follows: (1) 1876-1914. (2) 1914-1962 (3) 1962 till date.

OVERVIEW OF THE RULES OF PROFESSIONAL CONDUCT FOR LEGAL PRACTITIONERS

A. Practice as Legal Practitioner

- Rule 1: General Responsibility of a lawyer.
- Rule 2: Duty as to admission into the legal profession.
- Rule 3: Aiding the unauthorized practice of the law.
- Rule 4: Avoidance of intermediary in the practice of the law.
- Rule 5: Association for legal practice.
- Rule 6: Retirement from judicial position or public employment.
- Rule 7: Engagement in business.
- Rule 8: Lawyers in salaried employment.
- Rule 9: Practicing fees.
- Rule 10: Seal and stamp.
- Rule 11: Mandatory continuing legal education.

- Rule 12: Practising certificate.
- Rule 13: Notification of legal practice.

B. Relation with Clients

- Rule 14: Dedication and devotion to the cause of the client.
- Rule 15: Representing client within the bound of the law.
- Rule 16: Representing client competently.
- Rule 17: Conflict of interest.
- Rule 18: Agreement with client.
- Rule 19: Privilege and confidence of a client.
- Rule 20: Lawyer as witness for client.
- Rule 21: Withdrawal from employment.
- Rule 22: Calling at client's house or place of business.
- Rule 23: Dealing with client's property.
- Rule 24: Responsibility for litigation.
- Rule 25: Investigation of facts and production of witness.

C. Relations with Other Lawyers

- Rule 26: Fellowship and precedence.
- Rule 27: Good faith and fairness among lawyers.
- Rule 28: Associating in a matter.
- Rule 29: Change of lawyer.

D. Relation with the Court

- Rule 30: Lawyer as officer of court.
- Rule 31: Duty and conduct of lawyer to court.
- Rule 32: Candid and fair dealing.
- Rule 33: Trial Publicity.
- Rule 34: Relation with Judges.
- Rule 35: Lawyer and Tribunal.
- Rule 36: Courtroom decorum.
- Rule 37: Employment in criminal cases.

Rule 38: Lawyer for indigent accused.

E. Improper Attraction of Business

Rule 39: Advertising and soliciting.

Rule 40: Notepaper, envelopes and visiting cards.

Rule 41: Signs and notices.

Rule 42: Books and articles.

Rule 43: Change of address.

Rule 44: Associate and Consultant.

Rule 45: Barrister's and Senior Advocate's robes.

Rule 46: Press, Radio and Television.

Rule 47: Instigating controversy and litigation.

F. Remuneration and Fee

Rule 48: fees for legal service

Rule 49: Retainer.

Rule 50: Contingent fee arrangement.

Rule 51: Payment of the expenses of litigation.

Rule 52: Fixing the amount of fee.

Rule 53: Division of fees.

Rule 54: Offer of compensation or gift by the other party.

G. Miscellaneous

Rule 55: Enforcement of Rules.

Rule 56: Interpretation

Week 4 REGULATORY BODIES IN THE LEGAL PROFESSION

BODY OF BENCHERS: Established by **Section 3(1) of LPA** as a body of legal practitioners of the highest distinction in the legal profession in Nigeria with the responsibility for the formal call to the Bar of persons seeking to become legal practitioners.

LEGAL PRACTITIONERS DISCIPLINARY COMMITTEE: The committee was established by Section 11 (1) of the Legal Practitioners Act Cap L11, LFN 2004. It is the committee of Benchers who have the responsibility to determine and consider charges brought against legal practitioners who have misbehaved

COUNCIL OF LEGAL EDUCATION: The Council of Legal Education is the body primarily responsible for the education of persons aspiring to the legal profession in Nigeria i.e. the proprietor of the Nigerian Law School. It was established under **Section 1 of the Legal Education (Consolidation, Etc.) Act**

LEGAL PRACTITIONERS PRIVILEGES COMMITTEE: This was established by the **Section 5(3) Legal Practitioners Act (As Amended)** to Confers, make rules & withdraw the rank of Senior Advocate of Nigeria on deserving legal practitioners in Nigeria – **Paragraph 3, 2018Guidelines for the Conferment of the Rank of Senior Advocate of Nigeria; Section 5(1) LPA.**

THE NIGERIA BAR ASSOCIATION: Membership is automatic upon enrolment at the Supreme Court. Practicing fees must be paid latest by 31st March each year. A lawyer must notify the local NBA when he opens a legal practice. NBA is an interest group not created by any statute but recognised by various statutes. In the case of *Fawehinmi v Nigerian Bar Association*it was said that the Nigerian Bar Association is only a juridical entity but without juristic personality.

LEGAL PRACTITIONERS REMUNERATION COMMITTEE: The Legal Practitioners' Remuneration Committee is established by Section 15(1) LPA. The committee has made the Legal Practitioners (Remuneration for Legal Documentation and other Land Matters) Order 1991. Composition (1)The AGF (the chairman) (2) The AG of the state (3) The president of the NBA;(4) Three others members of the NBA

NATIONAL JUDICIAL COUNCIL: Established by **Section 153 CFRN 1999** as a federal body. Functions; Recommend persons for appointment or removal as judicial officers; they also exercising disciplinary powers & Control general policy and administration - **Part I of the Third Schedule CFRN 1999**

EXCLUSIVE RIGHTS OF A LEGAL PRACTITIONER

Exclusive rights of legal practitioners are rights that cannot be exercised by any other person except the legal practitioner. The legal practitioner here is the legal practitioner defined according to the LPA (on the roll of legal practitioners) and not those whose names have been struck off. These rights are:

- 1. Appointment as Attorney-General of the Federation or State. See Section 150 and 195 CFRN, 1999
- **2. Appointment as Judicial Officers**: 15 years (Supreme Court), 12 years (Court of Appeal) or 10 years (other superior courts) post call can be appointed as a judicial officer
- 3. Conferment of the Rank of Senior Advocate of Nigeria: See Section 5(1) & (2) LPA.
- 4. Right of Audience in Court (Legal Representation) Section 8(1) LPA and Section 36(6) (c) CFRN 1999
- 5. Preparation of Documents to obtain Probate or Letters of Administration Section 22(1) (d) LPA
- 6. Preparation of Land Instruments for a Fee see Section 22(1) (d) LPA and Section 4 of Land Instruments Preparation Laws of the Western Region of Nigeria (LIPL) See Rule 3(1) and (2) RPC 2007. Rule 10(3) RPC 2007
- 7. Formation of a Company: To satisfy the requirement for the formation of a company under CAMA, a legal practitioner is expected to comply with a statutory declaration. Section 35(3) CAMA However, this right has been deleted from the 2020 CAMA
- **8. Appointment as a Notary Public**: Only a legal practitioner can be appointed by the Chief Judge as a Notary Public. **Section 2(2) Notaries Public Act**.
- 9. Preparation of Documents Relating to Court Proceedings: a legal practitioner has the right to prepare documents relating to proceedings in court. See Section 22(1) (d) LPA. A litigant is however entitle to prepare the document if he is representing himself in court.

RESTRICTIONS ON A LEGAL PRACTITIONER

I. Non Payment of Practising Fees See Section 8(2) LPA; Rule 9 RPC and Article 19 Constitution of the NBA. Practising fees is graded from SAN &Body of Benchers (№50, 000); 15 years or more post call standing (№25, 000); 10 years

- or more but less than 15 years (\frac{\text{\H17}}{17}, 000); 5 years or more but less than 10 years (\frac{\text{\H10}}{10}, 000); Legal Practitioners of less than 5 years (\frac{\text{\H5}}{10}, 000).
- **II. Salaried Employment:** *Rule* 8(1) *RPC* states that a lawyer, shall not appear as advocate in a court or judicial tribunal for his employer except where the lawyer is employed as a legal officer in a Government department.
- III. Public Officers and Private Practice: In 1992, an exemption was made for law lecturers in universities and law school Section 15, Part II of the 5th schedule of the Constitution
- IV. Senior Advocate of Nigeria: He cannot appear without another junior or a fellow SAN and cannot appear in criminal cases alone -Rule 2 Senior Advocates of Nigeria (Privileges and Functions) Rules 1979.
- **V. Engaging in Business:** *Rule 7(1) RPC* unless permitted by the General Council of the Bar (Bar Council)
- VI. Retired Judicial Officers: Retired judicial officers (except Magistrate) don't have right of audience in any court or tribunal both during and after their appointment. See Section 292(2) CFRN 1999 and Rule 6(3) RPC.
- VII. Mandatory Continued Professional Development (CPD) & Annual Practicing Certificate Rule 11& 12(3) RPC. (yet to be implemented)
- **VIII. Improper Dressing:** The right of audience of a legal practitioner can be limited *Rule 36(a) Rules of Professional Conduct*.
- **IX. Legal Practitioner as Litigant**; Where a legal practitioner is in court as a litigant, he cannot appear both as a party and as a counsel for himself. See *Fawehinmi v NBA*.
- **X. NBA Stamp and Seal:** *Rule 10 RPC -* A lawyer acting in his capacity as a legal practitioner, shall not sign or file a legal document unless there is affixed on any such document a seal and stamp approved by the Nigerian Bar Association.
- **XI. Association for Legal Practice:** A legal practitioner is not to enter into partnership with a non-lawyer for the purpose of practicing legal profession *Rule 5(1) RPC*.
- **XII.** Employment in Previous Matters: A lawyer shall not accept employment as an advocate in any matter upon the merits of which he had previously acted in a judicial capacity. See *Rule 6(1) RPC*.
- **XIII.** Foreign Counsel: A foreign legal practitioner has no right of audience in Nigerian courts except he has been granted warrant by the Chief Justice of the Federation. **Section 24 & 2(2)**
- **XIV. Notary Public:** A notary public is precluded from exercising his duties and functions in any proceedings or matter when he has an interest. See **Section 19 NPA 2010**.

Week 5

JUDICIAL OFFICERS (APPOINTMENT & DISCIPLINE) AND DISCIPLINE OF LEGAL PRACTITIONERS

Judicial officers are the officers presiding over the superior courts of record. Superior courts of record are creation of the constitution. See **Section 318 CFRN, 1999**. **Section 6(5) (a)-(j) of the CFRN**, provides for the following as superior courts of record: Supreme Court, Court of Appeal, Federal High Court, High Court of FCT, High Court of a State, Sharia Court of Appeal of the FCT, Sharia Court of Appeal of a State, Customary Court of Appeal of FCT, Customary Court of Appeal of a State; and National Industrial Court. Note that Magistrate, District, Area, and Customary Courts are not superior courts, thus the others presiding over them for this purpose are not regarded as judicial officers. They are under the supervision of the High Courts and employed by the state Judicial Service Commission.

SAMPLE DRAFTS

Letter of Application for Appointment as a Judicial Officer

Eyeke Kenneth Samuel, No 16 Water Works Road, Abakaliki, 10th December, 2020

The Chairman, Ebonyi State Judicial Service Commission, No 1 Ogoja Road, Abakaliki, Ebonyi State.

Dear Sir,

APPLICATION FOR APPOINTMENT AS A JUDGE OF THE HIGH COURT OF EBONYI STATE

I, Eyeke Kenneth Samuel, hereby apply to be appointed as a Judge of the High Court of Ebonyi State. I was called to the Nigerian Bar in the year 1999 and was enrolled on the same day.

I have requisite experience in Legal practice as a Principal Partner with Eyeke Kenneth & Associate, a firm of Legal Practitioners and Solicitors.

Please find attached copies of my documents for your necessary consideration. I look forward to your kind consideration of my application.

Thank You.

Yours faithfully,

.....

Eyeke Kenneth Samuel

ENCL:

- 1. Call to Bar Certificate
- 2. Receipts of payment of practicing fees
- 3. Bachelor of Laws (LL.B) Certificate
- 4. Curriculum vitae.

NJC Form A (Bio-Data)

- 1. Names in Full
- 2. Date of Birth
- 3. Place of Birth
- 4. State of Origin
- 5. Local Government Area
- 6. Residential Address
- 7. Telephone
- 8. Chambers/Office Address
- 9. Postal Address
- 10. Primary Schools attended with dates
- 11. Colleges attended with dates
- 12. Certificates awarded on leaving College with dates
- 13. Subjects offered and passed with grades
- 14. Universities attended with dates
- 15. Degrees awarded (showing dates & class)
- 16. University and Law School Prizes Awarded (if any) with dates
- 17. (a) Date called to the Bar in Nigeria
 - (b) Date and place admitted to practise outside Nigeria
 - (c) Date admitted as a Notary Public (if any)
 - (d) Date of conferment of the rank as a Senior Advocate of Nigeria
- 18. Law Practice Experience:
- (a) Papillae in Chambers showing Head of Chambers and dates
- (b) Date of setting up own chambers stating
 - i. Type of chamber accommodation and address
 - ii. Names of Partners/Associates
 - iii. Names of Junior Counsel employed in Chambers indicating dates & duration
 - iv. Library owned and number of books in the Chamber's library with addres
- (c) Professional Appointments:

- i. In the Ministry of Justice and positions held with dates
- ii. In the Judiciary as Magistrate or President of Sharia/Customary Courts, stating positions held with dates.
- 19. Judgments Obtained/Delivered in Contested Cases:
 - (a) Particulars of judgments obtained in contested cases personally conducted in the Supreme Court of Nigeria in the past five years with citation of Law Reports, if any.
 - (b) Particulars of judgements obtained in contested cases conducted in the Court of Appeal in the past five years (or before taking up appointment as magistrate, etc.) indicating particulars of Law Report, if reported.
 - (c) Particulars of at least ten (10) judgements obtained in contested cases conducted in the High Court in the past five years (or before taking up appointment as magistrate etc.) with copies annexed or cite Law Reports were reported.
 - (d) Particulars of selected judgments delivered by the candidates in the past two years as Chief Magistrates, etc. Annex copies of your best judgements.
 - (e) Law Publications (including papers delivered at Conferences in the field of Law and Jurisprudence) with copies annexed:
- 20. International Law Conferences attended (if any)
- 21. Particulars of Developed properties (if any)
 - (a) In home town for own homestead
 - (b) In Commercial cities for investment purposes
- 22. Loyalty to the Legal Profession
 - (a) Branch of the Nigerian Bar Association to which the candidates belongs
 - (b) Evidence of payment of practising fees. (Annex receipts for past five years)
 - (c) Details of Annual Conferences of the Nigerian Bar Association attended in the past five years, stating places and dates.
 - (d) Papers delivered by the candidate at Nigerian Bar Association Annual conferences (if any).
- 23. Does the candidate consider himself
 - (a) Successful in the Legal profession either as a private legal practitioner, or a legal officer or magistrate.
 - (b) Of good character and reputation, honest and of high integrity?
 - (c) Garrulous or quarrelsome?

Dated the	day of	2008
	Signature	

- * Paragraph 19(d) shall now read as follows:
- * Particulars of selected judgments delivered by the candidates in the past two years as Chief Magistrates; or in any given past two years before the candidates' present appointments/positions. Annex copies of your best judgments" NOTE: All judgments obtained or delivered by the candidates vide paragraph 19 above shall be confirmed by the Head of Court/the Chief Judge.

Curriculum Vitae

CURRICULUM VITAE OF EYEKE KENNETH SAMUEL

1. PERSONAL BIO-DATA

Surname:
Other names:
Date of birth:
Place of birth:
State of origin:
Local Government Area:
1

Home town:

Sex:

Marital status:

Address: Telephone:

Email:

- 2. SCHOOLS AND INSTITUTION ATTENDED TILL DATE
- 3. QUALIFICATIONS
- 4. WORKING EXPERIENCE
- 5. HOBBIES
- 6. REFEREES
- 7. CURRENT CONTACT ADDRESS
- 8. SIGNATURE AND DATE

Week 6 DUTIES OF A LAWYER TO CLIENTS

Rule 1 RPC enjoins lawyers to uphold and observe the rule of law, promote and foster the cause of justice, maintain high standard of professional conduct and should not do anything that will portray the profession in a bad light.

Relation with Clients

- Rule 14: Dedication and devotion to the cause of the client.
- Rule 15: Representing client within the bound of the law.
- Rule 16: Representing client competently.
- Rule 17: Conflict of interest.
- Rule 18: Agreement with client.
- Rule 19: Privilege and confidence of a client.
- Rule 20: Lawyer as witness for client.
- Rule 21: Withdrawal from employment.
- Rule 22: Calling at client's house or place of business.
- Rule 23: Dealing with client's property.
- Rule 24: Responsibility for litigation.
- Rule 25: Investigation of facts and production of witness.

WITHDRAWAL FROM EMPLOYMENT It is the duty of a lawyer not to withdraw from employment once assumed except for just cause - R. 21 (1) RPC. However in the following circumstances he may withdraw from employment.

- 1. Conflict of interest between lawyer and client.
- 2. Where the client insists on an unjust or immoral course in the conduct of his case. E.g. he wants the lawyer to bribe a judge.
- 3. If he persists in pressing a frivolous case against the lawyer's advice.
- 4. If the client deliberately disregards an agreement or obligation to pay fees or expenses: R. 21 (2) RPC. A lawyer who is withdrawing from employment should give reasonable notice to the client to enable him get another lawyer: R. 21 (3)

RPC. If the withdrawal occurs after full payment of fees, the lawyer should return the part of the fee that has not been earned- R. 21 (4) RPC.

DEALING WITH CLIENT'S PROPERTY A lawyer is enjoined not to abuse or take advantage of the confidence reposed in him for his personal gain or benefit-R. 23 (1) RPC. A lawyer who collects money or manages property for his client should report and account for it promptly- R. 23 (2) RPC.

CALLING AT CLIENT'S PLACE FOR BUSINESS A lawyer should not call at a client's house or place of business for the purpose of advising or taking instructions - R. 22 RPC. Exception: special circumstances or urgency. Examples of such are, extreme old age, infirmity, client is in custody etc.

CHANGE OF COUNSEL BY CLIENTRule 29 of R.P.C. gives a client the right to terminate the brief of a lawyer and change his lawyer. After the change the following must be ensured: 1. The new lawyer should give notice to the former lawyer; 2. He should try and ensure the payment of his outstanding professional fees; 3. Both lawyers should give notice to the court.

RESPONSIBILITY FOR LITIGATION It is the duty of lawyers to decide the case to bring to court for the claimant and the cases he will contest for the defendant. He will be personally liable if he brings questionable actions or offers questionable defence or advice, he will not be absolved on the basis of following client instruction- R. 24(2) RPC

LAWYER AS WITNESS FOR A CLIENT. Rule 20 (1) of RPC provides that a lawyer should not accept to act in any contemplated or pending case if he knows or ought to reasonably know that he or a lawyer in his firm may be called or ought to be called as a witness in the case.

PRIVILEGE AND CONFIDENCE OF THE CLIENT. (Rule 19 RPC). All oral or written communications made by a client in the normal course of professional employment are privileged and cannot be communicated or revealed to a third party by the legal practitioner

DEDICATION AND DEVOTION TO THE CAUSE OF THE CLIENT A lawyer is duty bound to devote his attention, energy and expertise to the service of his client and subject to any rule or law to act in a manner consistent with the best interests of the client. **Rule 14 (1) RPC**.

DUTY TO ACCEPT BRIEFRule 24 (1) RPC of the provides that lawyers are duty bound to accept brief relating to the area in which they practice, provided the right fee is offered to be paid, except there are exceptional circumstances to the contrary. This is known as the Cab Rank Rule

CONFLICT OF INTEREST A lawyer while representing his client should not allow his personal, proprietary, financial or business interest to conflict with the interest of his client. **R. 17 (2) RPC**. Where there exists such conflict of interest a lawyer is duty bound to disclose such – **R. 17 (1) RPC**.

REPRESENTING CLIENT WITHIN THE BOUNDS OF LAW A lawyer's first duty is to uphold the law. This supersedes his duty to his client, therefore he must refuse to participate or aid conducts that are unlawful - R. 15 (1) RPC. In his representation of his client a lawyer must keep strictly within the law not-withstanding any contrary instruction from the client. Where the client insists on perpetrating illegality, he must withdraw his service - R. 15(1) (a) RPC The lawyer is duty bound to restrain and prevent his client from committing misconduct or breach of the law with particular reference to judicial officers, litigants and witnesses: R. 15 (2) RPC.

REPRESENTING CLIENT COMPETENTLY By virtue of **Rule 16 of the RPC**, a lawyer shall not: **a**. handle a legal matter which he knows or ought to know that he is not competent to handle without associating with a lawyer competent to handle it unless the client objects; **b**. handle a legal matter without adequate preparation; c. neglect or abandon a legal matter entrusted to him. **d**. attempt to exonerate himself from or limit his liability to his client for his personal malpractice or professional misconduct.

PROFESSIONAL NEGLIGENCE BY LAWYERSSection 9 (1) of the Legal Practitioners Act provides that a person shall not be immune from liability for damages attributable to his negligence while acting in his capacity as a legal practitioner. The tort of negligence is therefore applicable to Legal Practitioners in Nigeria.

Week 7 PROPER AND IMPROPER ATTRACTION OF BUSINESS AND CORRUPTION ISSUES

Improper attraction of business includes all acts, which give an unfair advantage to a lawyer thus lowering the prestige of the profession. It also causes unhealthy reputation, misrepresentations, insinuations of incompetence, and it is unethical. Improper attraction of business is not permitted in the legal profession. There are two ways in which lawyers can improperly attract business. They are advertising and soliciting. Advertising is provided for under Rule 39(1) RPC which permits some form of advertising provided it is fair and proper in all circumstances and complies with the provisions of RPC. The kinds of advertisements which a lawyer can engage is however made subject to Rules 39(2) & (3) RPC. Soliciting on the other hand is provided for under Rule 39(3) RPC and unlike advertisement, it is absolutely prohibited by RPC. Soliciting refers to any statement or conduct by a lawyer which is calculated to lure a particular person or group of persons to give a brief to the lawyer. Soliciting involves directly or indirectly seeking for employment by a lawyer. This could be achieved by directly asking a possible client to employ the lawyer. It may also be done indirectly through suggestive handbills, circulars or even through third parties who tout for the lawyer with his knowledge. Unlike advertising, soliciting is absolutely prohibited by the RPC. A lawyer should therefore not solicit for employment from the public whether directly or indirectly.

Week 8 DUTY OF LAWYER TO STATE, COURT, COLLEAGUES AND THE PROFESSION

DUTIES OF LAWYER TO COURT

- **1. Punctual to Court:** recommended 30minutes before the court sits, which is normally 9am.
- 2. Duty to Observe the Rule of Law: a lawyer has a duty to observe the rule of law, promote the course of justice and maintain high standard of professional conduct. See Rule 1 RPC. This duty includes not going outside or giving advice contrary to the provision of the law.
- 3. Properly Dressed in Professional Attire: black and white. See Rule 36(a) RPC.
- **4. Proper Way of Addressing the Court:** the proper way of addressing the court, depending on the court the lawyer is appearing before, are as follows:
 - (a) Magistrate Court Your Worship.
 - (b) Customary Court Your Honour.
 - (c) High Court My Lord/Your Lordship.
 - (d) Court of Appeal and Supreme Court My Lord.
 - (e) Legal practitioner My Learned Friend
- **5. Courtroom Decorum:** the following are the court decorum a lawyer is expected to observe:
 - (a) Conduct case with decency, decorum, custom and code of behaviour of the court, custom of practice at the bar, appearances, dressing, manner and courtesy. See *Rule 36(b) RPC*.
 - (b) Rise while addressing the court or being addressed by the court. Rule 36(c) RPC.
 - (c) Respect to the court in words and deeds. See *Rule 31(1) and Rule 35 RPC* (Tribunal).
 - (d) No unnecessary adjournments
- 6. Conducting the Case:
 - (a) The lawyer must conduct case in logical sequence in civil, the plaintiff first then his witness. In criminal, complainant first then prosecution witness, defendant leads the defence and then witnesses.
 - (b) The lawyer must be candid and fair to the court. See Rules 30 and 32 RPC.
- **6.** The lawyer must not obstruct justice e.g. by advising client not to tender certain documents. Lawyer is an officer of court. See *Rule 30 RPC*.
- **7. Trial Publicity**: a lawyer should not engage in trial publicity. A lawyer should not comment on pending cases (might lead to judicial or public bias). See *Rule 33 RPC*.

Sample Draft of FORM 48

IN THE HIGH COURT OF ENUGU STATE IN THE ENUGU JUDICIAL DIVISION HOLDEN AT ENUGU

Charge No

NOTICE OF CONSEQUENCES OF DISOBEDIENCE TO ORDER OF COURT

To: EMEKE NASARA of No. 56 New Heaven, Enugu, Enugu State

Take notice that unless you obey the directions contained in this order, you will
be guilty of contempt of court and will be liable to be committed to prison.

Dated t	his 9 th	day of December,	2020
•		Registrar	

Sample Draft of FORM 49

IN THE HIGH COURT OF ENUGU STATE
IN THE ENUGU JUDICIAL DIVISION
HOLDEN AT ENUGU

Charge No

NOTICE TO SHOW CAUSE WHY THE ORDER OF CONTEMPT SHOULD NOT BE MADE

TAKE NOTICE that Eyeke Kenneth will on Wednesday the 20th day of December, 2020, at the hour of 9:00 in the forenoon, apply to this court for an order for your committal to prison for having disobeyed the order of this court made on the 11thday of October, 2020, requiring you to remove your trucks.

AND FURTHER TAKE NOTICE that you are hereby required to attend the court on the first mentioned day to show cause why an order for your committal should not be made.

Dated t	nis 9 th day of December, 2020	
	Registrar	

Week 9 PRINCIPLES AND STAGES OF LEGAL DRAFTING

Legal drafting is communication in permanent form which must be clear, unambiguous because it is not spoken. Legal drafting is the art of legal writing, thus a skill that needs to be learned. One of the reasons why every lawyer must learn legal drafting is because of the saying that "lawyers have two failings; first is that they do not write well and the second is that they think they do. Documents are drafted in English language, because it is the language of the law in Nigeria. Standard British English, and plain English, should be used in drafting documents. Some of the documents drafted by the lawyer includes pleadings; agreements; reports; letters; legal opinion; memorandum; etc.

There is a need to adequately represent the intention of the clients in drafting documents. The reason is that most clients are illiterates and do not know how to go about drafting document or documents, as such they acquire the services of legal practitioners to assist them in drafting good documents. The legal practitioner on the other hand is to get a checklist from the client as regards to what the draft shall curtail. The legal practitioner however, must not allow the client to stipulate the type of document to be drafted. No matter how experienced in legal transactions the client is, he or she does not know the law. The knowledge of the law is the preserve of the legal practitioner. Thus, it is the legal practitioner's knowledge and expertise that should be exercised in deciding which document can appropriately embody the transaction.

Oral and documentary details of the transaction must be provided by the client, and in some cases, the legal practitioner must visit the subject matter of the transaction, if necessary, to gain a better understanding of the transaction and to enable the legal practitioner draft an appropriate document.

Basic Drafting Principles

No	Mandatory	Prohibitory	Permissive
1. Legal Writing	Shall	Shall Not	(a) may
			(b) May not
2.Ordinary Writing	Must	Must not Should	May
		not	May not

Week 10 LETTER WRITING, MEMORANDUM, LEGAL OPINION, MINUTES OF MEETINGS, AND CURRICULUM VITAE

LETTER WRITING: Practitioners are required to draft letters of various kinds, ranging from a covering letter to a letter before a civil action. In drafting letters, the conventions governing letter writing such as layout, salutation and complimentary close must be adhered to. Letters are very important in legal practice because it is the channel through which advice and instructions are confirmed. As a permanent form of communication, utmost care must be taken during the preparation stage to:

- (a) Ascertain the instructions received from the client; and
- (b) Fully understand the purpose and nature of the letter to be written. It helps the lawyer in choosing the appropriate style, layout, tone and vocabulary to use. When acting in a professional capacity, a formal style should be adopted. There are two types of letter: formal and informal letter. Main focus is on formal letter.

Sample Draft of a Letter

EYEKE KENNETH & ASSOCIATES Legal Practitioners, Solicitors & Arbitrators

No 18 Muhammad Sani Street, Wuse 2, Abuja 08102959631

(eyekekennethsamuel@gmail.com)

Our Ref:	Your Ref:
Akpu Peter Ndubusi No 7 Lawan Road, Lekki Lagos	5th January, 2021
Dear Sir,	

RE: AVAILABILITY CHECK AND RESERVATION OF THE NAME: CATCH UP MEDIA LIMITED

We refer to your instruction on the above subject matter.

We are glad to inform you that Catch Up Media Limited has been approved for registration by Corporate Affairs Commission.

Please be informed that in other to complete the process of registration, we

hereby request the following documents:

- 1. Two passport photographs of the person applying for the registration;
- 2. Note that the same and the s
- 3. Name 20, 000 (twenty thousand naira) being the amount for use of certificate;
- 4. The address of place of business; and
- 5. Nature of business.

Thank you.

Yours faithfully,

Eyeke Kenneth Samuel (Principal Partner)
For: Eyeke & Associates

DRAFT FOR A LETTER OF DEMAND

EYEKE AND ASSOCIATES Legal Practitioners, Solicitors & Arbitrators

No 18 Muhammad Sani Street, Wuse 2, Abuja 08102959631

(eyekekennethsamuel@gmail.com)

Our Ref:	Your Ref:	
		12th

December, 2020 Ibori Taribowei Success No 7 Nigerian Law School Lagos

Dear Sir,

LETTER OF DEMAND

We are the solicitors to Mr Otache Shaibu O. (Our Client) on whose behalf we write you this letter.

Our client has informed us that on the 12th day of October, 2020 at about 09: 35 am around Abuja Municipal Area Council, he was knocked down by a Mercedes Car with registration number XYL58 driven by you. Due to this, our client has suffered injuries and incurred medical bills (details of the medical attention). Our

client request that you bear the cost of the medical bills as indicated in the hospital bill within 7 days from the date of receipt of this letter.

Please find attached the medical receipt attached to this letter.

Take notice that unless you comply within the time stipulated, our client will be left with no option than to fully take legal actions without further recourse to your good self.

While we await your response, please be assured of our utmost cooperation.

Yours faithfully

,.....

Eyeke Kenneth Samuel (Principal Partner) For: Eyeke & Associates

Encl:

Hospital Bill Receipt

<u>MEMORANDUM – INTERNAL COMMUNICATION</u>

Memorandum is a Latin word that means 'something to be remembered. Memorandum is an official communication used internally – a way of passing information to staff in the office. Apart from letters, memorandum can be sent out but only internally. Memos do not go outside the organisation (the way it differs from letters). Memorandum is similar to letters in terms of tone but differ in terms of format.

Memorandum popularly called MEMO is usually short, precise, concise, although there are times when memo can be long. If there was a notice before, then "Re" is used. RE is used when there has been a previously discussed issue. E.g. in reporting to a client on a case, in letter, it will be: RE: TITUS V. EDOZIEM HC/11/12/10.No need for Dear Sir in memos. The purpose of a memo is to convey information to colleagues or ask them to do something. It should be easy to scan and the stakes/information should be stated clearly.

Structure of a Memo

- **1. Sender and Recipient: From** where it is coming from e.g. Deputy-Registrar. **To** where it is going to e.g. to all academic staff.
- **2. Date** 11th December, 2020.
- 3. No Salutation: salutation such as "Dear Sir", are not used in memos.
- **4. Subject** summary of the message to the recipient (it should not be clumsy).E.g. NOTICE OF MEETING (it has to be in capital letters). Use RE if continuation of previous memo.
- 5. Body paragraph format (blocked or indented). Style should be formal or personal depending on your relationship with the person. If coming from superior, it has to be formal. If between contemporaries, then it can be informal. But ensure information is brief and concise and straight to the point. The body normally consists of three paragraphs: opening, middle and closing.
 - (a) Opening Paragraph: introduces the subject of the memo and provides the reason for the memo. It can be a statement of the problem.
 - **(b) Middle Paragraph:** more details on the subject. It can be a discussion on why the problem exist. Number/bullet system should be used. Move from the major to minor issues.
 - (c) Closing Paragraph: desired action from the recipients and a deadline for response. It can also be about the suggestion on course of action and the concluding statement.
- 6. No Complementary Close just "THANK YOU".
- 7. Name, Designation and Signature of sender.
- **8. Enclosures, Attachments and Distribution Lists:** Enclosures, attachments and distribution lists are included if necessary.

Draft of a Memorandum

FROM: The Head of Chambers

TO: All legal practitioners DATE: 5th January 2021

SUBJECT: DIRECTIVES FROM THE PRINCIPAL PARTNER

Dear colleagues

I have been directed to inform you as follows:

- 1. All lawyers of the firm must specialise in a particular area of law.
- 2. Attendance at the annual Nigerian Bar Association conference is now

compulsory for all lawyers in the firm.

3. Suspension of all arrangement for the training of externs from the Nigerian Law School 2020 set following the introduction of Stimulated externship by management of the Institution.

Please forward to me your area of interest for your specialised practice of law and any comments on how to effectively train the externs and the compulsory attendance at the NBA conference by 10th January 2021.

Thank you. (Signature) Mrs Ashley Alobi O Head of Chambers

CC:

Mr Eyeke Kenneth Principal Partner

LEGAL OPINION

Legal opinion is a letter written by a lawyer to his client, in respect to a subject matter, giving his professional or legal opinion/advice e.g. when a Bill is in formation at the House of Assembly or from the AG's office.

General Contents of a Legal Opinion

- **1. Introduction:** cite the fact that writer has been authorised/briefed to write a legal opinion on.... The authorising official must be stated and the capacity in which he is authorising the writing of the legal opinion.
- **2. Summary of the Facts:** the legal opinion should contain a summary of facts where they are available. Where the facts are vague, writer should ask for clarification from the authorising official e.g. company wishing to merge asks the company secretary for a legal opinion on the merger.
- **3. Applicable Laws:** What the applicable law is if one exists e.g. what the law states in relation to the topic. Sometimes, the possible law may be multifaceted. Start with the one that is in the favour of your opinion down to the least favourable.
- **4. Application of Law to the Facts:** Apply the law to the facts of the case.
- **5. Conclusion**: In certain circumstances where there is more than one conclusion, start with the best conclusion and move down to the options.

Conclude by stating what you think should be done based on the facts of the case.

6. Signature: Sign the legal opinion.

Guidelines to Legal opinion

- 1. Restrict answer to which opinion is sought. Avoid general discussion.
- 2. Make the answer clear, simple and comprehensible to the recipient.
- 3. State the opinions' limitations if any (e.g. you did not have access to all the necessary relevant information/data).
- 4. Address all sides to the issue in an objective manner and state your opinion (avoid balancing arguments).
- 5. The opinion should be stated in paragraphs with headings and sub-headings where necessary
- 6. Checklist: Date, recipient's address, the heading, opening/introduction, facts, the law, my conclusion i.e. state the conclusion (sometimes an executive summary is attached to this memo) and then explain on how I arrived at the conclusion i.e. by merging the facts to the law, closing, name, signature and office address of the writer.

Sample Draft of Legal Opinion and Covering Letter

As a counsel, Chairman of INEC has briefed you to write a legal opinion on the rights of internally displaced persons (due to floods and insurgency) to vote in the forthcoming general elections in Nigeria.

Legal Opinion

<u>Introduction</u>

I, Eyeke Kenneth Samuel of Obi Okoyo Chambers, at No 1 Dr Badmus Street, Anambra State have been engaged by Professor Mahmood Yakubu the Chairman of the Independent National Electoral Commission to write a legal opinion on the right of internally displaced persons to vote in the 2015 gubernatorial elections.

Summary of Facts

Currently, in Nigeria, there are internally displaced persons due to floods and the activities of insurgents in the North East of the country. Internally displaced persons are persons who are no longer in their normal place of abode and have had to seek refuge elsewhere. For instance, in Borno State, persons have fled

due to the activities of Boko Haram to neighbouring states in and outside Nigeria.

Relevant Statutory and Case law

Article 2(1) of the African Union Convention for the Protection and Assistance of Internally Displace Persons in Africa (Kampala Convention) states that all signatory states should 'take necessary measures to ensure that internally displaced persons who are citizens in their country of nationality can enjoin their civic and political rights, particularly public participation, the right to vote and to be elected to public office'. Nigeria ratified this Convention in 2012 and therefore, it is bound by this law. Also see *Elemelu v INEC* where the court said that prisoners and persons in Diaspora are not excluded from voting to vote – note that this case law is not conclusive. The *Electoral Act 2011* states that Nigerians above 18 years may register to vote if they are ordinarily resident, originate from or work in any registration area.

Recommendation

Based on the Kampala Convention, INEC has a duty to take all necessary measures to ensure that those within the country are to register and obtain their permanent voters' card in order to vote in the upcoming elections. In addition, the Electoral Act provides some flexibility in the law so that any person resident in Nigeria may register to vote, even those internally displaced. The issue is what necessary measure Nigeria should take even within limited resources.

Covering Letter Forwarding the Legal Opinion to the Chairman of INEC

EYEKE KENNETH & ASSOCIATES
Legal Practitioners, Solicitors & Arbitrators
No 1 Dr Badmus Street, Anambra State
08102959631

(<u>eyekekennethsamuel@gmail.com</u>)

Our Ref:	Your Ref:	
_	4th January 2021	

For the attention of Professor Mahmood Yakubu Chairman, Independent National Electoral Commission 436 Zambezi Crescent Maitama District Federal Capital Territory Abuja

The Chairman, Independent National Electoral Commission

LEGAL OPINION ON THE VOTING RIGHTS OF INTERNALLY DISPLACED PERSONS

Pursuant to your letter of request dated 1st of November, 2019 asking for a legal opinion on the right of internally displaced persons to vote in the forthcoming general election, I am pleased to inform you that the legal opinion is ready.

Please find enclosed, the copy of my report on the issue above. Do not hesitate to contact me if you have any further queries.

Yours faithfully,

Eyeke Kenneth Samuel

For: Eyeke Kenneth & Associate

Encl

1. Legal opinion on voting rights of internally displaced persons.

MINUTES OF A MEETING

Minutes is a summarised record or written summary of the points discussed at a meeting, that is, an official written message – attendance of members, discussions, decisions, who is responsible for what, actions/steps to be taken etc. It is important for a lawyer to learn the art of drafting minutes because of the organisation of law firm and most company secretaries are lawyers and it is the duty of the secretary to produce minutes.

Tips in Writing Effective Minutes of Meetings

1. Know the Purpose – Before writing minutes, you must know the purpose of it. First, a report of meeting minutes is an official record of the meeting (i.e. a legal document). But it is just not the type of record you write, print out, file and then forever forget. It provides a historical account of official business and operational decisions, and involvement of people making the decisions.

- 2. Keep It Concise Keep the key information in order and make sure you do not miss critical info. You only have certain limited time and it will be impossible to write every single thing discussed during a meeting. So, keep it concise, i.e. compact and short. Take notes of the issues discussed, major points raised and decisions taken. Make sure what you write will be easily understood, and usable in the future.
- 3. Get the Right Info and Follow the Right Format To keep it short, here are list of information that should be in your minutes of meeting: Time, date and venue of meeting; List of attendance (and their position); Agenda of meeting key agenda, details, and specific action plan, and owner/executor of the plan; and the name of person taking minutes.
- 4. Keep a Record Normally, after minutes are hand-written, they are transferred into a proper computerised document (e.g. Microsoft Word or Excel), properly restructured, save and printed out. Good and fast typists can immediately record conversation into the computer/laptop, where this requires less time for fine tuning later on. The minutes are then distributed among the attendees of the meeting, or those who will be responsible to take actions as regards to what is discussed during the meeting should be avoided.

Basic Contents of Minutes

- 1. Heading (minutes of...state nature of, place, date and time of the meeting)
- 2. Attendance at the meeting (list of those in attendance and those not present, if practicable)
- 3. Opening remarks/prayers
- 4. Adoption of agenda
- 5. Minutes of last meeting, matters arising and adoption of the minutes
- 6. Agenda of the meeting (discussion of agenda and issues arising there from)
- 7. Reports
- 8. Resolutions
- 9. Any other business (AOB) that is not included in the agenda
- 10. Conclusion
- 11. Adjournment and closing remarks/prayers
- 12. Signatories (Secretary or Chairman and Secretary)

Drafting Rules of Minutes

- 1. It should be a simple language
- 2. It should be clear
- 3. It should be precise
- 4. It should be proof-read.

Sample Draft of Minutes of Meeting

THE MINUTES OF THE 1ST ANNUAL GENERAL MEETING OF PENIELGLOBAL LTD HELD AT NO 3 ELIM TOP SUITE, NLS BWARI, ABUJA ON 5TH JANUARY 2021 AT 9AM.

Members Present:

- 1. Prof. Afolabi Samuel
- 2. Mr. Johnson Olatunde Ayo
- 3. Barr. Simi Johnson
- 4. Mr. Kizzy Okoye
- 5. Mr E. E. Edward

Members Absent:

1. Miss Ngowari Solomon

In Attendance:

- 1. Mr. Gideon Edem
- 2. Barr Eyeke Kenneth

Agenda:

- 1. Presentation of Certificate of Incorporation
- 2. Appointment of Chairman
- 3. Appointment of Secretary
- 4. Appointment of Banker and Auditor
- 5. Adoption of Pre-incorporation contract
- 6. Any other Business

Opening:

The Chairman confirmed that notice of the meeting had been given to all the directors of the Company and that a quorum of the board of director was present at the meeting. The meeting commenced at 10 am and Prof. Afolabi Samuel welcomed the members of the Board to the inaugural meeting.

Presentation of Certificate:

The Chairman informed the Board about the successful incorporation of Peniel global Ltd and the Certificate of the Company was presented by Barr. Eyeke Kenneth. The certificate was to be photocopied and placed in conspicuous place at the registered and branch offices of the company.

Appointment of Chairman and Secretary:

Mr. Johnson Olatunde Ayo was appointed the Chairman of the Board and Mr. Okoyo Kizzy nominated Prof. Afolabi Samuel as secretary of the Company.

Appointment of Banker and Auditor:

Zenith Bank Plc, Bwari, Abuja was appointed as the banker of the company while the firm of Egbu Amarachi & Co. was named as the Auditor of the Company.

Any Other Business:

There being no further business, the meeting was brought to an end at 11am.

Adjournment, Closing Remarks and Prayers:

5 ,	31 7	, ,
Chairman		Secretary

The meeting adjourned and a closing prayer was said by Eyeke Kenneth.

THE MINUTES OF THE 3RD BOARD OF DIRECTORS MEETING OF

PENIELGLOBAL LTD HELD AT NO 3 ELIM TOP SUITE, NLS BWARI, ABUJA ON 5TH JANUARY 2021 AT 9AM.

Members Present:

- 1. Prof. Afolabi Samuel- Chairman
- 2. Mr. Johnson Olatunde Ayo-Director
- 3. Barr. Simi Johnson- Director
- 4. Mr. Kizzy Okoye- Director
- 5. Mr E. E. Edward- Director

Members Absent:

1. Miss Ngowari Solomon- Director

In Attendance:

- 1. Mr. Gideon Edem- Company Secretary
- 2. Barr Eyeke Kenneth- Auditor

Opening:

The Chairman confirmed that notice of the meeting had been given to all the directors of the Company and that a quorum of the board of director was present at the meeting. The meeting commenced at 10 am and Prof. Afolabi Samuel welcomed members of the Board to the Meeting.

Reading and Adoption of the Agenda

The Agenda of the meeting as contained in the Notice of Meeting was read and adopted by all members present.

Reading and Adoption of the Minutes of Last Meeting

The minutes of the last meeting held on the 7th of October, 2020 was read by the Secretary and was unanimously adopted by all members present

Matters Arising

The Chairman proposed in opening of the company's branch in two more locations in order to expand the business outreach of the company.

Chairman also raised the establishment of the company foundation in order to promote the corporate social responsibility of the company.

Resolutions

Members resolved to open new branches in Abakaliki and Yobe which will serve as the company regional headquarters of both Southeast and Northeast respectively

Members resolved to register a company limited by guarantee in order to promote the corporate social responsibility of the company.

Any Other Business:

There being no further business, the meeting was brought to an end at 11am.

Adjournment, Closing Remarks and Prayers:

The meeting adjounrned and a closing prayer was said by Eyeke Kenneth.	
 Chairman	 Secretary

CURRICULUM VITAE/RESUME

This is a brief account of a person's qualifications and previous occupations, sent with a job application (personal details, education and work experience: state of origin, date of birth/age). Summary of applicant's qualifications and suitability for the job sought. A targeted marking tool as tailored to particular job.

Vitas and resumes both have similar purposes – as marketing documents that provide key information about your skills, experiences, education, and personal qualities that show you as the ideal candidate. Where a resume and curriculum vitae differ is their use, format, and length.

Curriculum Vitae – often called a CV or Vita – tends to be used more for scientific and teaching positions than a resume. Thus, vitas tend to provide great detail about academic and research experiences. Where resumes tend toward brevity, vitas lean toward completeness.

Unlike resumes, there is no set format to vitas. While vitas do not have the onepage rule of resumes, you need to walk the line between providing a good quality of depth to showcase your qualifications and attract potential employer interest and providing too much information thus appearing verbose and turning off potential employer interest.

The Dos and Don'ts

- 1. Tailor resume to the positions you are applying for.
- 2. Lawyers should be brief and straight to the point.
- 3. Information should be arranged in a chronological order (current or most recent position/qualification first).
- 4. Lead with your strongest suit usually employment but if fresh graduate or career changer then education.
- 5. Make your resume easy to scan.
- 6. Select details that support your goal-duties and achievements that make you shine in that particular job. Focus on achievements and quantify them.
- 7. Use strong verbs in your job description: instead of responsible for the supervision of 7 staff members, use supervised a staff of 7.
- 8. Add a volunteer section.
- 9. Note honours and awards.
- 10. Be careful about hobbies e.g. extreme sport may be a red flag about risk of injury and missing work.
- 11. Keep several different resumes for different job positions. Remember a resume is a targeted marketing tool.
- 12. Don't lie.
- 13. Don't use tiny fonts and narrow margins to bring in more info on the page.
- 14. Don't use technical terms or jargons.
- 15. Don't use unusual formatting some software screen resume and reject yours.
- 16. Don't recap your job description in the work experience section.
- 17. Don't leave gaps in the resume enrol in education program or training.

Contents of a CV

- 1. Name
- 2. Address (home or permanent, not P. O. Box)
- 3. Telephone and e-mail address (if any)
- 4. State of origin
- 5. Schools attended (from highest to lowest)
- 6. Educational qualifications with dates (from highest to lowest)
- 7. Area of specialisation (tailored to the job you are applying for)

- 8. Employment record
- 9. Present position
- 10. Summary of present job schedule
- 11. Cognate experience
- 12. Referees
- 13. Signature and date

Sample Draft of a Curriculum Vitae

CURRICULUM VITAE
NAME
ADDRESS
TELEPHONE
EMAIL

A) PERSONAL DATA

NAME:

SURNAME:

DATE OF BIRTH:

NATIONALITY:

STATE OF ORIGIN:

SEX

B) EDUCATIONAL BACKGROUND/ PROFESSIONAL QUALIFICATION

SCHOOL CERTIFICATE OBTAINED YEAR

University backwards

C) WORKING EXPERIENCE

COMPANY POSTION HELD PERIOD

- D) ASSOCIATIONS
- E) REFEREES: one academic and one employment referee

F) SIGNATURE AND DATE

Week 11 LEGISLATIVE DRAFTING

Legislation is the making of laws or it could be said to be the process of writing and passing laws. Legislative drafting, however, can be described as the process of drafting bills and other legislative enactments including subsidiary legislations and administrative orders, notices, warrants, permits, and similar documents. Drafting is a skill aimed at constructing a document that achieves a purpose required of it by the client, lawyer and the law. Drafting is the initial preparation of that document. Drafting skill involves the construction of documents, both formal and informal. It necessarily involves the selection of words and expressions. Legislative drafting like any other form of legal drafting is an institutionalised means of communication. The essential distinction is that unlike other forms of legal drafting which may be easily altered or changed, legislative drafting is more of a permanent enactment which stands on its own and speaks for itself without any form of assistance, elucidation or explanation from the drafter or draftsman. Legislations are made to govern and regulate human conduct within a society. Where a legislation is drafted with clumsy and ambiguous language or phrases, it might cost members of the public on whom the legislation is administered long years of battles and litigations with attendant huge cost. It is imperative that a great deal of care and diligence be exercised in drafting enactments to reduce as much as possible the probable difficulties and confusion that may befall the future administration and interpretation of enactments.

Thus, the legislative drafting process may be said to begin with the receipt of drafting instructions and ends with completion of the draft. For there to be a legislative drafting, there must be a legislative draftsman.

EXERCISE

Onicha Local government area of Ebonyi State is known to be very rich in Limestone, Salt, Coal and tantalite. Since 2011, when the Federal Government shifted the development to solid minerals, there has been an upsurge in the mining of gold and tantalite in the area in a very indiscriminate and unregulated manner. These mining activities are beginning to have harmful impact on the environment and there is strong erosion as a result in the area.

The Governor of Ebonyi State, after many deliberations with the senators from the state, has agreed that there is an urgent need for a law regulating mining and prohibiting the mining of these minerals without a government licence and for penalties to be imposed on offenders who violate the proposed legislation. It will commence as determined by the Minister for Solid Mineral. The law will also provide for a Solid Minerals Extraction Commission.

The order will be: Long title, Preamble, Commencement, Enacting Clause, Establishment Clause, Interpretation Clause, Short title (LPCEEIS)

Draft the following clauses in their appropriate order:

- 1. Long Title: A BILL FOR AN ACT TO REGULATE THE MINING OF SOLID MINERALS, PROHIBIT MINING OF SOLID MINERALS WITHOUT A GOVERNMENT LICENCE, PROVIDE FOR SOLID MINERALS EXTRACTION COMMISSION AND FOR THE PURPOSE CONNECTED THEREWITH
- 2. Preamble: This bill is enacted by the National Assembly of the Federal Republic of Nigeria to establish the Solid Minerals Extraction Commission which will regulate mining of solid minerals and prosecute offenders who mine solid minerals without government license thereby preventing the indiscriminate and unregulated mining activities causing erosion and other harm on the environment.
- **3. Commencement:** The Act shall commence on a date to be determined by the Minister for Solid Minerals. Or

Commencement: [2nd January, 2021]

- **4. Enacting Clause:** ENACTED by the National Assembly of the Federal Republic of Nigeria as follows:
- 5. Establishment Clause: There shall be established a body to be known as the Solid Minerals Extraction Commission which shall be a body corporate with perpetual succession and a common seal with its headquarters at No 30 Maitama Way, Maitama, Abuja.
- 6. Interpretation Clause: "Minerals" means gold and tantalite
- 7. Short Title: This Act may be cited as The Solid Minerals Mining Act 2015

Week 12 RULES OF INTERPRETING STATUTES

The main reason for interpretation is to know the intention of the law maker. Under the CFRN 1999, there are three arms of government: legislature – law making; executive – enforcement of law; and the judiciary – interpretation. See Section 4, 5 & 6 CFRN. The judiciary interprets the constitution and the statutes. The function of judiciary is exercised by the courts in Nigeria. See Section 6(5) CFRN. The interpretation of statutes and documents is one of the most important functions of the courts. In interpreting statutes and documents, the courts usually use the tools of interpretation, namely: decision of superior courts, punctuations, interpretation act, rules of interpretation of statutes, law dictionaries, text books (legal text), definition clauses, marginal notes, schedules, preambles and long title, interpretation sections, recitals, thesaurus, and case law. In addition, the courts have laid down certain rules as guiding principles in interpreting statutes and documents.

RULES OF INTERPRETATION

<u>Literal Rule</u>: This is the first rule of interpretation developed and it involves the interpretation of a particular provision as it is literally speaking. Thus, when the words of the statute are plain and unambiguous, its ordinary meaning should be adhered to. See *Ojukwu v Obasanjo, Awolowo v Shagari, Akintola v Adegbenro, Ekeogu v Atiri*, and *Idehen v Idehen*

<u>Golden Rule</u>: It is an offshoot of the literal rule in that after interpretation of a statute using the literal rule and it leads to absurdity, then the words of the legislation will be modified to give effect to the position of the statute. Thus, the Golden rule will be used when the ordinary meaning of the statute would lead to

absurdity. See Lee v Knapp, Bronik Motors v Wema Bank Plc,

<u>Mischief Rule</u>: The rule says that in construction of the provisions of a statute, the history of the legislation that is the circumstances surrounding the making of the law should be considered. The rule was developed in *Heydon's Case* and the court laid down four principles as a guide.

- 1. What was the position of the law before the statute was enacted?
- 2. What was the defect or mischief which the old law did not provide for?
- 3. What was the remedy proposed by the new statute?
- 4. What was the true reason for the remedy?

The rule was applied in the following cases: **Smith v Hughes, Savannah Bank v Ajilo**, **President v National Assembly, and Abioye v Yakubu**.

Ejusdem Generis Rule: This rule states that where particular words of the same kind or class are followed by a general word (a generis), the meaning of the general word will be limited to the things similar to the class of things earlier enumerated. E.g. 'All students should not eat cornflakes, golden morn and other cereal' - cereals will be interpreted in the class of cornflakes, golden morn. In other, to exclude the ejusdem generis rule, the following devices can be adopted: 'Including but not limited to' or 'without prejudice to the generality of the following'. The rule was applied in the following cases: *Ojukwu v Obasanjo, Jammal* Steel *Structure v ACB*, and *FRN v. Ilegwu*.

Week 13 ADVOCACY PRACTICE; LEGAL RESEARCH AND CLOSING OF FILES

Advocacy practice for the bar finals is compulsory. It can come out in either law in practice, civil litigation or criminal litigation. When discussing advocacy practice, the provisions of the *Evidence Act – Sections 214, 215, 221* among others must be made reference to.

Advocacy is a Latin word gotten from "advocare" which means "to speak out". Advocacy refers to the process of pleading the cause of others or handling a client's case. It is the art of persuading others (court) to believe in your client's version of events. Advocacy is pleading the cause of another. Also, it connotes speaking out in defense or in aid of a cause or interest of another. There are different forms of advocacy among which is trial advocacy. Trial advocacy deals with the vocal skills which a lawyer uses in proceedings before the court or other bodies in the cause of handling matters for his client. Note that trial advocacy does not start at the court room but from a legal practitioner's law firm. The trial advocacy requires a legal practitioner which does not have any special disqualification unlike other forms of advocacy where no special qualification is required.

A legal practitioner without adequate knowledge of the law is not different from persons who are not lawyers. In addition is the skill which basically is the application of the knowledge so obtained. Thus, knowledge of the law and skill goes together especially in the era of frontloading.

Week 14

ALTERNATIVE DISPUTE RESOLUTION: NEGOTIATION, MEDIATION AND MULTI-DOORCOURT HOUSE

ADR simply means Alternative Dispute Resolution. It is the method by which parties to a dispute reach an amicable resolution of the dispute without the need to resort to Court or litigation. ADR could be court connected or non-court connected. It is the former when where the matter was already in court and the parties agreed on an out of court settlement, while it is the latter where the parties mutually reach an acceptable agreement without recourse to Court.

Litigation is the traditional method of dispute resolution. Any form of dispute resolution other than litigation is an alternative dispute resolution method. ADR and litigation cannot run together, it has to be one at a time. Ideally, ADR is usually resorted to prior to instituting an action but subject to the circumstances of each case, it can be resorted to before judgment is given. Thus, pendency of litigation does not stop ADR as ADR must not necessarily precede litigation. If litigation is pending and the parties go into ADR, the terms of settlement reached by the parties would be brought to court and the court will enter and deliver it as a consent judgment.

Stages of Negotiation

There are essentially five stages of negotiation. However, some authors categorised them into five to six stages:

- **1. Opening Stage:** In this stage, there is preparation by the parties, and the parties meet.
- **2. Agenda Setting Stage:** this stage involves setting out the agenda or issues of the negotiation.
- **3. Bargaining Stage**: The parties discuss the items one after the other or issues involved in dispute or anticipated. Here the style, tactics, and strategies are adopted.
- **4. Closing Stage**: The parties summarise what they have agreed on and reduce it into writing.
- **5. Execution Stage:** This is the stage where the parties sign the binding agreement between them. Where there is an action pending in court, the agreement will be filed in court and consent judgment will be given to it.

Plea Bargaining

This is the form of negotiation that takes place in criminal cases. This is a situation where the prosecutor enters into an agreement with the accused on the

sentence he is going to recommend to the court or on the charges he is going to bring against the accused person in court in exchange for a plea of guilty from the accused to save the prosecutor from the stress of a full trial. There are two types of plea bargaining:

- **1. Charge Bargaining:** this involves negotiations between the prosecutor and the accused as to the charge the prosecutor would bring or maintain against the accused person in exchange for a plea of guilty by the accused person.
- **2. Sentence Bargaining:** this relates to a negotiation by the prosecutor with the accused person on the type of sentence he is going to recommend to court in consideration of a plea of guilty by the accused person.

It must be noted that all the strategies, styles and tactics involved in negotiation in civil cases also apply to plea bargaining. However, one difference is that in plea bargaining the State is always the stronger party and dominates the process.

MEDIATION

Mediation is an offshoot of negotiation. This is because negotiation creates a polarised situation; one on one side and other on the other side. Even when parties are represented in negotiation, the position still does not change. Also, is the fact that negotiation is based on win - lose situation or ends with such. Mediation is triangular in that there are two parties and a third party in the middle. Note, however that for a person to be a good mediator, such person must have excellent skill of negotiation. It is not easy to negotiate a different situation but with a third party, it would be easy for the parties to resolve their dispute. Note that block-communication which is a feature of negotiation does not arise in mediation.

Stages/Steps in Mediation

- **1. Introduction Stage**: The mediator introduces himself to the parties and makes opening statement. The parties also introduce themselves.
- **2. Telling the Story Stage**: In this stage, each party tells his story and the basic rule is that no interruption. Even in multi-party mediation each group must present their story.
- **3. Identifying the Facts and Issues Stage**: After the parties have told their story, the facts that can lead to cause of action are to be drawn out. Thus, the mediator helps identify material facts and relevant issues in dispute.
- **4. Alternative Resolutions Stage**: At this stage, each party is to think of a solution and list out the solutions.
- 5. Revising and Discussion Stage: At the stage where parties think of

- solutions, the parties would have taken a hard line, thus the mediator would help the parties to review the solution.
- **6. Agreement Stage**: The agreement reached must be presented to the parties and reduced into writing. There must be an enforcement clause inserted to cover breach by either party.
- 7. Closing the Proceeding Stage: In this stage, parties exchange copies of the agreement. Also, parties share compliments and the mediator ends the proceedings. Note that expert witnesses are allowed in mediation proceedings. Also, everything that happens is admissible in litigation. Note that disputes are part of human existence and even though dispute cannot be resolved it can be managed; and when dispute arises always look for the proper process to resolve the dispute.

Week 15 ARBITRATION AND CONCILIATION

Conciliation is a system of ADR where a third party known as the conciliator uses his best endeavours to bring the disputing parties to a voluntary settlement of their dispute. This is the process of settling a dispute in an agreeable manner. It is a method by which a neutral third (3rd) party meets with the parties to a dispute, and explores how the dispute might be resolved. However, he may deliver his opinion as to the merit of the dispute in necessary cases. The conciliator is a neutral person who decides and awards nothing and he is not bound to observe the strict rules of natural justice.

ARBITRATION

Arbitration is an ADR mechanism where parties to a dispute submit to an arbitrator(s) to resolve dispute. In other words, arbitration is simply a private litigation. This is because its proceedings are not that formal. Arbitration stands alone in relationship to other ADR thus it is Arbitration and ADR.

Methods of Originating an Arbitration Process

- **A. Arbitration Clause or Separate Arbitration Agreement:** An arbitration clause is sometimes found in contractual agreements. The position of the law is that parties to an agreement which contain arbitration clause must first abide by the arbitration clause before going to court. See **Scott v Avrey**, When a party to an arbitration clause in an agreement, proceed to court contrary to the arbitration clause, the other party can apply for stay of proceeding and the court, upon fulfilment of the relevant conditions will stay the action. See **Sections 4 and 5 Arbitration and Conciliation Act**.
- **B.** Statutory Arbitration Clause: Statutes establishing some bodies stipulate that disputes between the body and another party shall first be referred to arbitration. Such provision serves as a bar on the right of any of the parties to institute any action in court until the arbitration has been taken and concluded
- **C. Post Dispute Agreement to Refer to Arbitration:** Where the parties to the arbitration did not insert an arbitration clause in their original agreement, they may subsequently agree in writing to refer the matter to arbitration after the dispute arose. Where the parties do this and refer their dispute to arbitration, they

cannot resort to court until the arbitration is concluded.

D. Reference by the Court: The court can do this *suo motu* or upon application of a party. Instances where a court would refer parties to arbitration include where a party goes directly to court in breach of the arbitration agreement, or where one of the parties is refusing to enter into arbitration despite the arbitration agreement. See **Section 7 ACA** (use statute and put details of court compelling a party to go into arbitration).

Types of Arbitration

- **1. International Arbitration:** this is where the parties to the arbitration are from different countries or where the dispute arose out of business carried on in different countries by the parties. Such arbitration is usually governed by International conventions and treaties.
- **2. Domestic Arbitration:** this type of arbitration is conducted between parties in the same country and in respect of disputes arising within that country. The transaction giving rise to that dispute and the obligations of the parties are all within that country.
- **3. Ad Hoc Arbitration:** Where there is dispute parties go to arbitration. The parties are in control. **Section 63(1) Lagos State Arbitration Law 2009** defines it as an arbitral proceeding that is not administered by an institution or other body and which requires the parties themselves to make their own arrangements for selection of arbitrators and for designation of rules, applicable law, procedures and administrative support.
- 4. Institutional Arbitration: this refers to arbitrations conducted by arbitral institutions such as the London Court of International Arbitration, Chartered Institute of Arbitrators, American Arbitration Association, Lagos Multi-Door Courthouse, and the Abuja Multi-Door Courthouse. Each of these arbitral institutions has its own regulations which govern any arbitration conducted by the body.
- **5. Customary Arbitration**: this is not covered by ACA and customary arbitral awards are not enforceable in the same manner as ordinary arbitral awards. Customary arbitration is usually conducted in accordance with the customs, usages, and trade practices of a particular community or group of people.

6. Others:

- (a) Commercial arbitration
- (b) Maritime arbitration
- (c) Trade dispute arbitration

SAMPLE DRAFT (ARBITRATION CLAUSE)

In the event of any dispute between Eyeke Kenneth Sugar Ltd of No 18 Bagauda Road, Kano and ADG Investment Ltd of No 5, Sanngo Road, Saki, Oyo State under the Joint Venture Agreement, the parties shall first submit the dispute to arbitration. The arbitration shall be governed by the Arbitration and Conciliation Act, LFN 2004, the language of the arbitration proceedings shall be English language and two arbitrators shall be appointed by both parties of their choice.

Week 16 LAW OFFICE MANAGEMENT; IT IN LAW OFFICE MANAGEMENT

Law office management is the study of the organisation and methods employed in the law office and the relationship between members of staff of that office on one hand and their relationship with members of the public with whom they are in contact. It is also concerned with the development of human and other resources in a law office. The study of law office management is important because the success of a legal practitioner to a large extent depends on his ability to successfully manage his law office rather than on his academic achievements or advocacy or drafting skills.

Grouping or Organisation of Firms

Sole Practitionership: This is the smallest unit of law practice in Nigeria and it is the most common. It is the unit of practice involving one legal practitioner practicing alone, but employing supporting staff (non-lawyers) to assist him in the office. He establishes the law firm alone, practices alone, provides capital alone and manages the law firm alone. He does not employ any other lawyer, just non-lawyers as support staff.

Sole Proprietorship: It relates to a lawyer who establishes a law firm and employs other legal practitioners to work for him in the firm together with other support staff (non-lawyers). It is usually senior legal practitioners who have capital to establish themselves as sole proprietors. The relationship between the Sole proprietor and the other legal practitioners is that of employer and employee..

Associateship: This is a unit of law practice where two or more lawyers contribute the capital to provide facilities required for a law firm. The capital is used to secure office accommodation and all other facilities. All the associates occupy the premises and share the office facilities, they equally contribute to wages and salaries of supporting staff but each will remain a sole practitioner because he owns an independent practice and separate clients within the associateship.

Partnership: This is a unit of law office where two or more persons wishing to establish a law firm contribute capital to form a partnership. A partnership can be formed orally or in writing. However, it is advisable to have a partnership agreement in writing in order to prevent disagreements and problems.

SAMPLE DRAFT (LETTER FOR NOTIFICATION OF LAW OFFICE)

EYEKE KENNETH & CO BARRISTERS AND SOLICITORS NO. 16 ASO DRIVE NYANYA, ABUJA – NIGERIA

Phone: 08102959631 Email: eyekekennethsamuel@gmail.com

Our Ref: Date: 6th January 2021

The Chairman,
Nigerian Bar Association,
Abuja Branch,
High Court Complex, Maitama,
Abuja.

Dear Sir,

NOTIFICATION OF ESTABLISHMENT OF LAW OFFICE

I, Eyeke Kenneth Samuel, a Legal practitioner called to the Nigerian Bar on 20th November, 2018 and enrolled as a Barrister and Solicitor of the Supreme Court of Nigeria, hereby give you notice of the establishment of my law office situated at No. 16 Aso Drive Nyanya, Abuja - Nigeria in compliance with Rule 13 of the RPC 2007.

Please find attached copies of my qualifying certificates and other relevant documents.

Thank you.

Yours faithfully,

Eyeke Kenneth Samuel (Principal Partner)
EYEKE KENNETH & CO

ENCLS:

- 1. Call to Bar Certificate
- 2. Receipt of payment of practicing fee

Week 17 REMUNERATION OF LEGAL PRACTITIONERS

LAWYERS FEES: *Rule 48(1) RPC* provides that a lawyer is entitled to be paid adequate remuneration for his services. Also, a legal practitioner must not charge an apparently excessive fee or a fee which is tainted with illegality.

It must be noted that as a general rule, a lawyer is not to pay for his client's litigation. In this regards, *Rule 51 RPC* provides that a lawyer shall not enter into an agreement to pay for, or bear the expenses of his client's litigation, but the lawyer may, in good faith, advance expenses as a matter of convenience, and subject to reimbursement.

It must be noted that by *Rule 53 RPC*, a lawyer shall not share his fees except with another lawyer based on the division of services and responsibility. See also *Rule 3(1) (c) RPC* which prohibits sharing of fees with non-lawyers. However, by the *Proviso to Rule 53 RPC*, the following are permitted:

The determinants in charging professional fees are:

- 1. If it is a contentious work (e.g. litigation) in accordance to *Rule 52 of the RPC*.
- 2. If it is a non-contentious work, the fees to be charged will be based on the Legal Practitioners (Remuneration for Legal Documentation and other Land Matters) Order 1991, which is the scale charge.

Scale Fee: This stipulates the amount a legal practitioner can charge based on a particular transaction. It is usually fixed and cannot be disputed or varied by the court. **Legal Practitioner (Remuneration for Legal Documentation and Other Land Matters) Order 1991** regulates scale fee, applicable in non-contentious matters.

- 1. Scale I- Purchase and sale of land, mortgages
- 2. Scale II- Leases
- 3. Scale III- Matters not in scale I & II

Scale I

It relates to remuneration for services on sale or purchase of land and mortgage transactions.

The rules for charging under scale 1 are:

1. Representing Both the Mortgagor and Mortgagee: If a Legal practitioner represented both the mortgagor and mortgagee, he is to charge the mortgagee "full" fees and "half" of the mortgagor's legal practitioner's fees. See

Rule 2 Part III of Scale 1 of the Legal Practitioners (Remuneration for Legal Documentation and other Land Matters) Order 1991.

- 2. Perusing a Draft for Several Parties with Distinct Interest: Perusing a draft on behalf of several parties with distinct interest, if the consideration is above №100, 000 his fee is №2, 500. See Rule 3 Part III of Scale 1 of the Legal Practitioners (Remuneration for Legal Documentation and other Land Matters) Order 1991.
- 3. Sale by Auction: In a sale by auction, the legal practitioner to the auctioneer is not allowed to charge any fees where he will be paid a commission. See Rule 6 Part III of Scale 1 of the Legal Practitioners (Remuneration for Legal Documentation and other Land Matters) Order 1991.

Scale II

It applies to fees to be charged for Leases and agreement to lease. The rules for charging under scale 2 are:

- Lawyers for Lessor and Lessee: The lessee's legal practitioner fee is half the lessor's legal practitioner fees. See Rule 2 Part II of Scale II of the Legal Practitioners (Remuneration for Legal Documentation and other Land Matters Order 1991.
- 2. Acting for Both Lessor and Lessee: A Legal practitioner acting for both the Lessor and Lessee is to charge the full fee of the lessor's legal practitioner fee and half of the lessee's legal practitioner's fee. See Rule 1 Part III Scale II of the Legal Practitioners (Remuneration for Legal Documentation and Other Land Matters Order 1991.

Scale III

It deals with non-contentious legal work which no scale is provided for in the Order or where legal practitioner elects to charge his fees under Scale III notwithstanding the provisions for the legal work in Scale I and II. Examples are incorporation of companies, searches at Land Registry, bailing of suspects, etc. The principles for assessment under Scale III are:

- 1. The complexity, novelty and difficulty of the matter;
- 2. The skill, labour, specialised knowledge, expertise and responsibility involved on the part of the solicitor;
- 3. Value of the property involved;
- 4. The number and importance of the documents prepared;
- 5. The importance attached to the transaction by the client;
- 6. Places to be visited where the transaction or a part of it will take place;
- 7. The time expended by the lawyer in the transaction; and

8. Special exertion of devotion towards that transaction e.g. in election petition.

CONTENT OF BILL OF CHARGES

The LPA seems to be silent on the content of bill of charges, however, the Supreme Court in *Oyekanmi v NEPA* made adequate provision on its content. The court stated that Section 16(2) (a) LPA requires that a bill of charges shall contain particulars of the principal items. A general guide as to the form, content, and purpose of a bill of charges would be:

- 1. Letter Headed Paper: It should be on a letter headed paper.
- 2. Subject Matter of the Work Performed: The bill should be headed to reflect the subject matter of the legal work performed by the legal practitioner. If it is in respect of litigation, the court, the cause, and the parties should be stated.
- 3. Particulars of Charges, Fees and Professional Disbursement: The bill should contain particulars of all the charges, fees and professional disbursements for which the legal practitioner claims. Date and Particulars of Principal Items and their Cost: The bill should contain particulars of the principal items and the charges and fees thereof which must be particularised and dated.
- **4. Scale used in Calculating the Bill:** It is required to give sufficient information in the bill such as the particular scale used in calculating the Bill if it was legal documentation. This is to enable the client to obtain advice as to its taxation and for the taxing officer to tax it.
- **5. Summarised Statement of Legal Work:** It should also contain a summarised statement of the legal work undertaken by the lawyer and where they are of particular novelty or there are peculiarities which may justify the fees charged, they should be clearly stated.
- **6. Standing and Rank of the Legal Practitioner:** The standing and rank of the legal practitioner may also be stated where necessary.
- 7. Date: The bill of charges must be dated.
- 8. Signature and Particulars of Lawyer/Firm: It must contain the signature, name and address of the lawyer that prepared it; or in the case of a firm, it should be signed by one of the partners on behalf of the firm.
- Client's Name and Address: It should contain the client's address for service.
- **10. Mode of Payment and Warning:** the mode of payment preferred by the legal practitioner should be clearly indicated. It should also be stated that failure to pay on or before the required date, the lawyer will resort to court action.

See Section 16(2) (a) LPA; Oyekanmi v NEPA; Re A Solicitor.

SAMPLE DRAFT OF BILL OF CHARGES

EYEKE KENNETH & ASSOCIATES LEGAL PRACTITIONERS AND SOLICITORS

NO 5, Afikpo Road, Abakaliki

Phone: 08102959631 Email: eyekekennethsamuel@gmail.com

i fioric. 00 102333331 Eilian	- cyckckchilothaanidchagman.com
Our Ref:	Your Ref:
	Date: 6 th January, 2021
To:	
Abdullahi Abdullquadir	
No. 5 Balarabe Crescent,	
Bagauda,	
Kano.	

Dear Sir,

RE: ABDULLAHI ABDULLQUADIR V FIRST BANK OF NIGERIA PLC.

LD/33133/15

BILL OF CHARGES

This is to notify you of the charges for the representations made on your behalf in the case of Abdullahi Abdullquadir v First Bank of Nigeria Plc. LD/33133/15. The charges are as follows:

1. Nature of professional service: litigation

Name of case: Abdullahi Abdullquadir v First Bank of Nigeria Plc. LD/33133/15.

2. Particulars of charges:

S/NO	PARTICULARS OF ITEMS/DETAILS OF WORK DONE	DATE	AMOUNT (N)
1	Drafting and filing of Writ of Summons	3/2/2020	20, 000
2	Drafting and filing of Statement of Claims and Witness Statements on Oath	3/2/2020	20, 000
3	Drafting and filing of motion ex parte for interim injunction	3/2/2020	3, 000
4	Arguments for the motion ex parte for	3/2/2020	5, 000

NLS SAMPLE DRAFTS ON PROFESSIONAL ETHICS

	interim injunction		
5	Drafting and filing of motion on notice for interlocutory injunction	3/2/2020	6, 000
6	Arguments for the motion on notice for interlocutory injunction	12/3/2020	8, 000
7	Interviewing of six plaintiff/claimant witnesses in chambers at N4, 000 per witness	20/1/2020	24, 000
8	Conducting the hearing of the case till judgment	4/4/- 20/10/2020	500, 000
9	Transport costs for 25 appearances at N1,000 per appearance	4/4/- 20/10/2020	25, 000
10	Accommodation at Parkview Hotel for 25 nights at N10, 000 per night	4/4/- 20/10/2020	250, 000
11	TOTAL		861, 000. 00 (Eight hundred and Sixty One thousand naira only)

Kindly take note that you are expected to make the payment into the firms Account number: 0157662466 with Guarantee Trust Bank Ltd, on or before 5th day of February, 2021

Thank you in anticipation of your usual co-operation. Yours faithfully,

S. K. Eyeke Esq

For: Eyeke Kenneth & Associates

Sample 2 ANOTHER SAMPLE: JUST PUT INTO THE LETTER

- 1. Nature of professional service: Purchase of property
- 2. Particulars of charges:

			1
S/NO	DATE	PARTICULARS OF ITEMS	AMOUNT (₦)
1	13/01/2020	Expenses incurred in conducting search on property	15, 000
2	24/01/2020	Fee for negotiating purchase of property	5, 000
3	27/01/2020	Preparation of Contract for sale of land	20, 000
4	3/02/2020	Investigation of title	3, 000
5	4/02/2020	Preparation of deed of assignment	25, 000
6	7/02/2020	Perfection of transfer	10, 000
		Total	78, 000

Note that this Bill of Charges was prepared in accordance with Scale I of the Legal Practitioners (Remuneration for Legal Documentation and other Land Matters) Order, 1991.

Dated this	, day of	, 202	1
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Sample 3

EYEKE KENNETH & ASSOCIATES LEGAL PRACTITIONERS AND SOLICITORS

NO 5, Afikpo Road, Abakaliki

Phone: 08102959631 Email: eyekekenr	nethsamuel@gmail.com
Our Ref:	Your Ref:
	Date: 6 th January, 2021
To: Mr Ogungbure Ayorinde Victor of No. 14 Garki II	Abuja
Dear Sir,	
RE: NEGOTIATION OF MORT	<u>rgage loan</u>

BILL OF CHARGES

Sequel to your instruction to negotiate a mortgage loan on your behalf, we are pleased to inform you of its successful completion.

Find attached our invoice below for your prompt response.

Prir	ncipal Item	Date	Cost (N)
1.	Application for Loan	5/04/2020	30,000
2.	Deducing title	6/04/2020	20,000
3.	Postage of application letter	6/04/2020	15,000
4.	Transportation	5-6/04/2020	30, 000
5.	Miscellaneous Expenses	"	20,000
		Amount received as deposit	Nil
		Total	115,000

Kindly pay the sum of sixty-five thousand naira (115,000) into account No. 0157662466 belonging to Eyeke Kenneth & Co at Guaranty Trust Bank PLC. Thank you for the anticipated cooperation.

Yours faithfully,
Eyeke Kenneth Esq.

(Principal Partner)

Sample 4

IN THE HIGH COURT OF THE FEDERAL CAPITAL TERRITORY, ABUJA IN THE ABUJA JUDICIAL DIVISION HOLDEN AT ABUJA

	SUIT NO
BETWEEN:	
EYEKE KENNETH	
EYEKE KENNETH EMEDIONG ESSEIN	CLAIMANTS
(Carrying on Legal practice under the name and style o	of Eyeke Kenneth & Co)
AND	
MR OGUNGBURUE AYORINDE	DEFENDANT

STATEMENT OF CLAIM

- 1. The plaintiffs are the principal partners of Eyeke Kenneth & Co, a firm of Legal Practitioners duly registered as a business name under the Companies and Allied Matters Act 2004 with Registration Number: 545799 and with its registered place of business at No. 145 Bank Road, Victoria Island, Lagos.
- 2. The Defendant is a business man and supplier of agricultural products of No. 14 Garki II Abuja.
- 3. The Plaintiffs were briefed by the Defendant on the 10th day of January, 2020 to prosecute an action to recover the balance of N7, 000, 000.00 from his business partner Agricultural Bank Plc, the Plaintiff's letter of instruction is hereby pleaded.
- 4. The Defendant's case was instituted in Court and duly completed on the 20th day of August 2020 as suit No FCT/CV/2020 MR OGUNGBURUE AYORINDE V AGRICULTURAL BANK, the judgment certificate is hereby pleaded.
- 5. The Defendant paid the sum of \(\frac{\text{\tilitet{\texitex{\text{\texi}\text{\text{\texi}\text{\text{\text{\text{\ti}\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\te
- 6. The Plaintiffs aver that they never entered into any contingent fee arrangement with the Defendant.
- 7. The Plaintiffs have served on the Defendant personally, a Bill of Charges duly signed and dated the 11th day of September, 2020 to pay the balance of N410, 000, the Bill of Charges is hereby pleaded.
- 8. The Defendant has refused to pay after 1 month of its service and a demand letter was sent to the Defendant, the demand letter is hereby pleaded.
- 9. The Plaintiffs hereby claim against the Defendant as follows:

- (a) The payment of the sum of N410, 000 being the balance of the services rendered as contained in the Bill of Charges.
- (b) Interest rate of 10 percent per annum from the date of failure to pay after the 1 month grace until judgment is delivered and satisfied.

DATED THE 6th DAY OF JANUARY 2021

Mariam Adebayo Counsel to the Plaintiffs Whose Address for Service is at No. 2 Idowu Taylor Street, Lekki, Lagos State

FOR SERVICE ON: MR OGUNGBURUE AYORINDE No 3 Imo Close Jabi, Abuja.

CALCULATION OF CHARGES

I. Scenario

Air Cdr. Yabo Uzezi, public Servant of No 63 Kofar Eyong Road, Jimeta-Yola, is the owner of property at Plot 134 Najiv Avenue, Victoria Island, Lagos with Certificate of Occupancy No 231/LVI/2003. He also owns No. 46 Vitalis Close, Maitama Abuja.

At a **rent of N2m annually**, Yabo **created a term of three years** over the property at Lagos in favour of Engr. Tanko Calista, a Civil Engineer of No. 37 Augie Street, Apapa Lagos.

The three years rent was paid in advance. The agreement was to commence on February 1, 2009.

Later, on February 25, 2009, he used the same property to **secure a loan of N20m** obtained from Ritz Bank Plc. of No. 56 Ovie Faleti Road Ikoyi, Lagos at annual rate of 15% redeemable within 6 months of commencement.

Yabo was unable to redeem a loan of N25m he obtained from Fidelity Bank Plc in April 2016 within the agreed period; to avoid total loss of the mortgaged property, he contacted Engr. Tanko Calista for the **purchase of the property, which was agreed for N32m**.

You acted for all the parties in the negotiation for the loan of N20m, and also in negotiation for the sale on behalf of both parties. You had earlier represented both parties I'm the tenancy agreement.

You later sent a Bill of Charges for your professional services to both clients. The Bank has failed to pay. You filed summary summons at the Chief Magistrate Court, Yaba, Lagos since the amount claimed is just N3.8m.

Transactions Identifiable

The transactions identifiable in the scenario are:

- 1. Mortgage acted for all the parties in the negotiation for the loan of N20m.
- 2. Sale of Land acted for both parties in negotiation for the sale of land worth N32m.
- 3. Lease represented both parties in the tenancy agreement of N6m.

Rules of Computing Charges/Fee

1. Mortgage (Scale I)

- (a) Different Solicitors: where the mortgagor and mortgagee are represented by different solicitors, the mortgagor solicitor will be entitle to full payment and the mortgagee solicitor will equally be entitle to full payment.
- (b) One Solicitor: where the mortgagor and the mortgagee are represented by one solicitor, the solicitor will be entitle to half payment of what is due to the mortgagor solicitor and full payment of what is due to mortgagee's solicitor.

2. Sale of Land (Scale I)

- (a) **Different Solicitors:** where the vendor and the purchaser are represented by different solicitors, the vendor solicitor will be entitle to full payment and the purchaser solicitor will also be entitle to full payment.
- (b) One Solicitor: where the vendor and the purchaser are represented by one solicitor, the solicitor will be entitle to full payment of what is due to the vendor solicitor and half payment of what is due to the purchaser solicitor.

3. Lease (Scale II)

(a) Different Solicitors: where the lessor and the lessee are represented by different solicitors, the lessor solicitor will be entitle to full payment and the lessee solicitor will be entitle to half payment of what is due to the lessor's solicitor. E.g. if the lessor solicitor is entitle to N10, 000 from the lessor, then lessee solicitor will be entitle to N5, 000 from the lessee.

(b) One Solicitor: where the lessor and the lessee are represented by one solicitor, the solicitor will be entitle to full payment of what is due to the lessor solicitor and half payment of what is due to the lessee solicitor. E.g. if the solicitor is entitle to N10, 000 from the lessor, then the solicitor will be entitle to N2, 500 from the lessee i.e. ½ of the N5, 000.

Scales of Charges
Scale I - Scale of Charges on Sales, Purchase and Mortgages

(1)	(2)	(3)	(4)	(5)
	For the first N1,000 per N100	For the second and third N1,000 per N100	For the fourth and each subsequent N1,000 up to N20,000 per N100	For the reminder without limit per N100
5. Mortgagor's legal practitioner for negotiating loan	11. 25	11.25	3.75	2.50
7. Mortgagee's legal practitioner for negotiating loan	22.50	22.60	7.70	5.00
9. Purchaser's legal practitioner for negotiating a purchase and vendor's legal practitioner for negotiating a sale of property by private auction	22.50	3.75	3.62	2.80

Scale II – Scale of Charges for Leases and Agreement to Lease

- (c) Where the rent exceeds N1, 000 –
- 1. N37.50 in respect of the first N100 of rent
- 2. N25 in respect of each N100 of rent or part thereof up to N1, 000
- 3. N12.50 in respect of each subsequent N100 or part thereof

ANSWER

MORTGAGE

Total Value of Transaction – N20, 000, 000

Mortgagor's Solicitor Fee

(Step 1 - For the first N1, 000 per N100 is N11. 25)

1, $000/100 \times 11.25/1 = 112.5$

(Step 2 - For the second and third N1, 000 per N100 is N11.25)

 $2,000/100 \times 11.25/1 = 225$

(Step 3 - For the fourth and each subsequent N1, 000 up to N20, 000 per N100 is N3.75)

 $17,000/100 \times 3.75/1 = 637.5$

(Step 4 - For the reminder without limit per N100 is N2.50)

19, 980, $000/100 \times 2.50/1 = 499$, 500

(Step 5 – Addition of the total value of Step 1 – 4 to get what is due to the mortgagor's solicitor)

112.5 + 225 + 637.5 + 499,500 = 500,475

(Step 6 – Since the solicitor is entitle to half payment of what is due to the mortgagor's solicitor, the total value of Step 5 will be divided by 2)

500, 475/2 = 1250, 237.50k

Mortgagee's Solicitor Fee

(Step 1 - For the first N1, 000 per N100 is N22.50)

1, $000/100 \times 22.50/1 = 225$

(Step 2 - For the second and third N1, 000 per N100 N22.60)

 $2,000/100 \times 22.60/1 = 452$

(Step 3 - For the fourth and each subsequent N1, 000 up to N20, 000 per N100 is N7.70)

17, $000/100 \times 7.70/1 = 1$, 309

(Step 4 - For the reminder without limit per N100 is N5.00)

19, 980, $000/100 \times 5.00/1 = 999, 000$

(Step 5 – Addition of the total value of Step 1 – 4 to get what is due to the mortgagee's solicitor)

225 + 452 + 1,309 + 999,000 = 1,000,986

Final Answer

The total amount due to the solicitor who acted for both the mortgagor and mortgagee will be an addition of the total value gotten under mortgagor's solicitor fee and mortgagee's solicitor's fee as follows:

N250, $237.50k + <math>\frac{1}{8}$ 1, 000, $986 = \frac{1}{8}$ 1, 251, 223.50k

SALE OF LAND

Total Value of Transaction – N32, 000, 000

Vendor's Solicitor Fee

(Step 1 - For the first N1, 000 per N100 is N22.50)

1, $000/100 \times 22.50/1 = 225$

(Step 2 – For the second and third N1, 000 per N100 is N3.75)

 $2,000/100 \times 3.75/1 = 75$

(Step 3 - For the fourth and each subsequent N1, 000 up to N20, 000 per N100 is N3.62)

17, $000/100 \times 3.62 = 615.4$

(Step 4 - For the reminder without limit per N100 is N2.80)

31, 980, $000/100 \times 2.80/1 = 895, 440$

(Step 5 – Addition of the total value of Step 1 – 4 to get what is due to the vendor's solicitor)

225 + 75 + 615.4 + 895, 440 = N896, 355.40k

Purchaser's Solicitor Fee

Since the scale for calculating what is due to the purchaser's solicitor is the same with that of the vendor's solicitor, the amount due to the purchaser's solicitor will also be \$896, 355.40k. But considering the rule of computation, the solicitor will be entitle to only half of what is due to the purchaser's solicitor as follows:

N896, 355.40 k/2 = N448, 177.70 k

Final Answer

The total amount due to the solicitor who acted for both the vendor and purchaser will be an addition of the total value gotten under vendor's solicitor fee and purchaser's solicitor's fee as follows:

N896, 355.40k + N448, 177.70k = N1, 344, 533.10k

LEASE

Total Value of Transaction – N6, 000, 000

Lessor's Solicitor Fee

(Step 1 - Where the rent exceeds N1, 000 - N37.50 in respect of the first N100 of rent)

 $100/100 \times 37.50/1 = 37.5$

(Step 2 - Where the rent exceeds N1, 000 - N25 in respect of each N100 of rent or part thereof up to N1, 000)

 $900/100 \times 25/1 = 225$

(Step 3 - Where the rent exceeds N1, 000 - N12.50 in respect of each subsequent N100 or part thereof)

5, 999, 000/100 x 12.50/1 = 749, 875

(Step 4 – Addition of the total value of Step 1 – 3 to get what is due to the lessor's solicitor)

37.5 + 225 + 749,875 = +750,137.50k

Lessee's Solicitor Fee

(Step 1: The lessee's solicitor is entitle to half of what is due to the lessor's solicitor as follows:

H750, 137.50k/2 = H375, 068.75k

(Step 2: However, since the solicitor acted for both lessor and lessee, the solicitor is entitle to half of what is due to the lessee's solicitor as follows:

N375, 068.75k/2 = N187, 534.375k

Or it can be calculated as one-quarter (1/4) of what is due to the lessor's solicitor as follows:

N750, 137.50k/4 = N187, 534.375k

Final Answer

The total amount due to the solicitor who acted for both the lessor and lessee will be an addition of the total value gotten under lessor's solicitor fee and lessee's solicitor fee as follows:

N750, 137.50k + N187, 534.375k = 937, 671.875 approximated as N937, 671.88k

Week 18 LEGAL PRACTITIONERS ACCOUNTS; LEGAL PRACTITIONERS ACCOUNTS RULES

The legal practitioners' account is regulated by the *Legal Practitioners' Accounts Rules 1964* (LPAR) made by the General Council of the Bar also called the Bar Council, by virtue of *Section 20 of the Legal Practitioners' Act*. Note that the success or failure of any law firm is premised on a management of resources that comes to the firm. *Rule 23 LPAR* deals with exemption clauses (persons exempted from complying with the provisions of the rules) – persons in the Federal or State employment or in full time employment with statutory or local authorities. The LPAR 1964 provides for three types of accounts a legal practitioner is expected to keep, namely: Personal account, Clients' account, and Trust account. The applicable laws are LPA, LPAR 1964, LP (Remuneration for Legal Documentation and other Land Matters) Order, 1991, RPC, CFRN 1999 as amended, and Case Law.

Types of Books of Account

There are four types of books of accounts and records: cash book, ledger, journal, records of bill of costs and notices sent to client. See *Rule 10(1) LPAR*.

- 1. Cash Book: The cash book is usually use in every law firm. The cash book may relate to the transaction of the lawyer in his office or it may relate to client account or trust account. There is also what we call the JOURNAL, which contains daily expenses. From journal, items are transferred to cash book and then to ledger. The structure of a cashbook is as follows:
 - (a) Heading: A cash book must be headed (will show the type of account) e.g. Fatima's cash book
 - (b) Date Column: The first column of the cash book is the date column DATE.
 - (c) Particulars Column: The second column consists of the particulars PARTICULARS.
 - (d) Debit Column: The third column is the debit column DEBIT.
 - (e) Credit Column: The fourth column is the credit column CREDIT.

The rules guiding entries into the cash book are as follows:

- (a) All monies received must be debited i.e. all incomes.
- (b) All expenses are credited i.e. all the money spent or designated to be spent are posted in the credit column.

- (c) The balance carried down will be entered under PARTICULARS but its value will be posted under the side with the lesser value.
- (d) The balance carried down is the difference between the total sum on the debit side and the total sum on the credit side.
- (e) The balance brought down is the last entry in the cash book and it is also written under PARTICULARS but the value is written down under both the debit and credit side.

The figure must be the same. If the figures are different that means the account is not balanced.

OJO EMMANUEL CASH BOOK FOR JANUARY 2021

DATE	PARTICULARS	AMOUNT DR	AMOUNT CR N
2-1-2021	Capital	2, 000, 000	
3-1-2021	Capital	450, 000	
5-1-2021	Capital	500, 000	
17-1-2021	Rent		500, 000
17-1-2021	Laws		150, 000
17-1-2021	Furniture		750, 000
17-1-2021	Personal Bank Account		200, 000
17-1-2021	Client Bank Account		200, 000
30-1-2021	Motor Vehicle		900, 000
		2, 950, 000	2, 700, 000
2-2-2021	Bal C/D		250, 000
2-2-2021	Bal B/D	2, 950, 000	2, 950, 000

2. Ledger: The ledger contains entries of individual items in a cash book. The legal practitioner's transactions contained in the cash book are categorised into groups and each group of transaction is entered in a separate ledger account. The corresponding book to cash book is the ledger account. In

accounting, always start with cash book before ledger. The principle of accounting is still that every debit will have a corresponding credit. Receiving is debit and giving is credit.

The structure of the ledger is as follows:

- (a) Date Column: The first column of the ledger is the date.
- (b) Particulars Column: The second column is PARTICULARS.
- (c) Debit Column: The third column is Debit.
- (d) Credit Column: The fourth column Credit.

The rules guiding entries into the ledger are as follows:

- (a) Each transaction has a separate ledger account unlike cashbooks.
- (b) All incoming funds are to be credited i.e. money received.
- (c) All outgoing funds are be debited i.e. money spent.

OJO EMMANUEL LEDGER ACCOUNT FOR JANUARY 2021

CAPITAL ACCOUNT

DATE	PARTICULARS	AMOUNT DR	₩	AMOUNT CR	H
2-1-2021	Cash			2, 000, 000	
3-1-2021	Cash			450, 000	
5-1-2021	Cash			500, 000	
		Bal B/D		2, 950, 000	

RENT ACCOUNT

DATE	PARTICULARS	AMOUNT DR	H	AMOUNT CR	H
17-1-2021	Cash	500, 000			

LAWS OF FEDERATION ACCOUNTS

DATE	PARTICULARS	AMOUNT DR	H	AMOUNT CR	₩
17-1-2021	Cash	150, 000			

FURNITURE ACCOUNT

DATE	PARTICULARS	AMOUNT DR	H	AMOUNT CR	H
17-1-2021	Cash	750, 000			

PERSONAL ACCOUNT

DATE	PARTICULARS	AMOUNT DR	H	AMOUNT CR	H
17-1-2021	Cash	200, 000			

CLIENT BANK ACCOUNT

DATE	PARTICULARS	AMOUNT DR A	‡	AMOUNT CR	H
17-1-2021	Cash	200, 000			

MOTOR VEHICLE ACCOUNT

DATE	PARTICULARS	AMOUNT DR P	H	AMOUNT CR	H
30-1-2021	Cash	900, 000			

EYEKE AND ASSOCIATES

Legal Practitioners, Solicitors & Arbitrators

No 18 Muhammad Sani Street, Wuse 2, Abuja 08102959631

(eyekekennethsamuel@gmail.com)

Our Ref: 4512/20	Your Ref:
	6 th January , 2021
The Executive Director,	
Credit and Loans,	
Zenith Bank Plc,	
25, Atim Street,	
Victoria Island,	
Lagos.	
Dear Sir,	

APPLICATION FOR LOAN

We refer to the above subject matter.

We are the solicitors <u>toof</u> Mr Johannes Mudi of 12, Sabo Crescent Benin City, Edo State (our client).

We are applying on behalf of <u>our client Mr Johannes Mudi</u> for the loan of N20, 000, 000 (Twenty million naira) from your bank. Mr Johannes Mudi intends using a six bedroom bungalow at 34, Yaba Road, Surulere, Lagos valued at N39, 000, 000 (Thirty-nine million naira) as security for the loan.

Please, find attached the following documents for further investigation:

- 1. A copy of land certificate;
- 2. Letter of consent; and
- 3. An estate valuer's report.

Thank you.

Yours faithfully, (Signature) Eyeke Kenneth

For: Eyeke & Associates

BILL OF CHARGES

A legal practitioner has a right to be remunerated for work done/services rendered by him. See *Rule 48 RPC*. However, legal practitioner is enjoined not to charge excessive fees. A bill is clearly excessive after it has been taxed and it turns out that it does not commensurate with work done. Generally in legal practice, there is no uniform way of charging; however legal practice can be divided into three parts.

- 1. Legal documentation land matters.
- 2. Contentious business, litigation, arbitration.
- 3. Non contentious business corporate practice.

It is only legal documentation that is regulated by *Legal Practitioner* (*Remuneration for Legal Documentation and Other Land Matters*) *Order 1991*. The order is divided into Scale I, II, (for non-contentious matters) and III (Contentious matters). For contentious work, the following principles found in Scale III of the order can be a guide.

- 1. The complexity of the matter or the difficulty or novelty of the question raised.
- 2. The skill, labour, specialized knowledge and responsibility involved on the part of the legal practitioner.
- 3. The number and importance of the documents prepared or perused, without regard to length
- 4. The time expended by the legal practitioner in the business
- 5. The place where and the circumstances in which the business or a part thereof is transacted
- 6. The amount of money or value of property involved; and
- 7. The importance attached to the business by the client.

The conditions to be fulfilled in drafting charges are:

- 1. It must be in writing
- 2. Name of the client
- 3. Subject matter (of litigation, name of parties, and court)
- 4. Charges and particularisation of charges
- 5. Date and signature of legal practitioner
- 6. Date that principal item were incurred
- 7. Particularisation of principal items.

EYEKE AND ASSOCIATES

Legal Practitioners, Solicitors & Arbitrators No 18 Muhammad Sani Street, Wuse 2, Abuja

08102959631

(eyekekennethsamuel@gmail.com)

Our Ref: EKS/005	Your Ref:	
	6th	January, 2021
MR Ogungburue Ayorind No. 14 Garki II Abuja.	e	
ATTENTION: MR OGUN	GBURUE AYORINDE	
	N MR OGUNGBURUE AYORINDE v. /LSHC/20/2019/7 HIGH COURT OF rvice: Litigation	
Charges and particularisa	•	
Date	Particulars	Amount (N)
21-03-2019	Drafting and filing processes	100, 000
27-03-2019	Argument against preliminary objections	100, 000
30-03-2019	Interviewing of two witnesses	50, 000
21-02-2017 to 30-02- 2019	Appearances at court for 10 times (N=50, 000 per appearance)	500, 000
27-02-2019 to 30-02- 2020	Concluding of trial till judgment	700, 000
	TOTAL	1, 450, 000
Dated this	day of	2021

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Sign

Eyeke Kenneth

For: Eyeke & Associates

SCENARIO

Miss Bukky's was enrolled as a solicitor of the Supreme Court of Nigeria on 31st August, 2010.

On the 1st day of September, 2010 her parents gave her N38, 000 cash to enable her set up private practice in Lagos. On 2nd September, 2010, Bukky paid N2, 400 being a year's rent for office accommodation to one Mr. John, the Landlord of the Premises. On 3rd September, 2010 she bought office furniture worth N1, 500. She also bought a second hand electric typewriter machine for N5, 000. She bought a stationaries worth N800 and practice books to the value of N5, 000, all items were paid for in cash. On 4th September, 2010 she opened a current account with the New Nigerian Bank Ltd with the sum of N1, 000.

In furtherance of the above, on 5th September, 2010 she bought a brand new Peugeot 505 SR at a cost of N12, 000 to facilitate her movement during the course of her practice, and paid insurance premium of N1, 500 for comprehensive insurance to the Great Nigeria Insurance Co. Ltd; she kept the sum of N3, 000 in her office safe for petty cash disbursements. Draft Bukky's Cashbook Account.

BUKKY'S CASH BOOK FOR SEPTEMBER 2004

DATE	PARTICULARS	AMOUNT DF	R AMOUNT CR
1-9-2010	Capital	38, 000	
2-9-2010	Rent		2, 400
3-9-2010	Furniture		1, 500
3-9-2010	Typewriter		5, 000
3-9-2010	Stationeries		800
3-9-2010	Practice Books		5, 000
4-9-2010	Current A/c		1, 000
5-9-2010	Peugeot Car		12, 000
5-9-2010	Insurance Premium		900, 000
5-9-2010	Petty Cash		3, 000

NLS SAMPLE DRAFTS ON PROFESSIONAL ETHICS

		38, 000	32, 200
30-9- 2010	Balance C/D		5, 800
30-9- 2010	Balance B/D	38, 000	38, 000

BUKKY'S LEDGER ACCOUNT FOR SEPTEMBER, 2004

CAPITAL ACCOUNT

DATE	PARTICULARS	AMOUNT DR	N	AMOUNT CR	H
1-9-2010	Cash			38, 000	

RENT ACCOUNT

DATE	PARTICULARS	AMOUNT DR	₩	AMOUNT CR	H
2-9-2010	Cash	2, 400			

OFFICE FURNITURE ACCOUNTS

DATE	PARTICULARS	AMOUNT DR	H	AMOUNT CR	N
3-9-2010	Cash	1, 500			

TYPEWRITER ACCOUNT

DATE	PARTICULARS	AMOUNT DR	N	AMOUNT CR	H
3-9-2010	Cash	5, 000			

STATIONERIES ACCOUNT

NLS SAMPLE DRAFTS ON PROFESSIONAL ETHICS

DATE	PARTICULARS	AMOUNT DR	H	AMOUNT CR	4
3-9-2010	Cash	800			

PRACTICE BOOKS ACCOUNT

DATE	PARTICULARS	AMOUNT DR	H	AMOUNT CR	H
3-9-2010	Cash	5, 000			

CURRENT BANK ACCOUNT

DATE	PARTICULARS	AMOUNT DR	H	AMOUNT CR	N
4-9-2010	Cash	1, 000			

VEHICLE ACCOUNT

DATE	PARTICULARS	AMOUNT DR	₩	AMOUNT CR	H
5-9-2010	Cash	12, 000			

INSURANCE PREMIUM ACCOUNT

DATE	PARTICULARS	AMOUNT DR	H	AMOUNT CR	H
5-9-2010	Cash	1, 500			

IMPREST/PETTY CASH ACCOUNT

DATE	PARTICULARS	AMOUNT DR N	AMOUNT CR N
5-9-2010	Cash	3, 000	

FTS ON PROFESSIONA	AL ETHICS		
EYEKE KI	ENNETH SA	MUEL	
	Page 74 of 74		
			EYEKE KENNETH SAMUEL