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VIRGINIA STATE BAR
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VIRGINIA:

BEFORE THE FIFTH DISTRICT, SECTION II SUBCOMMITTEE
OF THE VIRGINIA STATE BAR

IN THE MATTER OF
Kamah Gueh-Thoronka

VSF Docket No. 20-052-118789

SUBCOMMITTEE DETERMINATION
(PUBLIC REPRIMAND WITH TERMS)

On January 14, 2021 a meeting was held in this matter before a duly convened Fifth District, Section II Subcommittee consisting of Catherine Mary Reese, Member; Richard Brent Orsino, Chair Presiding; and Jeffrey A. Skigen, Lay Member.

During the meeting, the Subcommittee voted to approve an agreed disposition for a Public Reprimand with Terms pursuant to Part 6, § IV, ¶ 13-15.B.4 of the Rules of the Supreme Court of Virginia. The agreed disposition was entered into by the Virginia State Bar, by Elizabeth K. Shoenfeld, Senior Assistant Bar Counsel, and Kamah Gueh-Thoronka, Respondent, *pro se*.

WHEREFORE, the Fifth District, Section II Subcommittee of the Virginia State Bar hereby serves upon Respondent the following Public Reprimand with Terms:

I. FINDINGS OF FACT

1. Respondent is licensed to practice law in Maryland and Massachusetts. She maintains an office in Virginia and represents Virginia immigration clients¹, and therefore she is subject to the disciplinary authority of Virginia pursuant to Virginia Rule of Professional Conduct 8.5(a). Respondent maintains a Virginia Interest on Lawyer Trust Account ("IOLTA") at Bank of America.

¹ Comment 4 to Virginia Rule of Professional Conduct 8.5 states that a foreign lawyer may establish an office or systematic presence if the "practices are limited to areas which by state or federal law do not require admission to the Virginia State Bar. Examples of lawyers admitted in another United States jurisdiction include those lawyers are limited to . . . immigration law."

2. In September 2019, Respondent issued a \$2,555 check from her IOLTA to a chiropractor for medical services provided to a client of Respondent's law firm. The check was not mailed to the chiropractor at that time.
3. In May 2020, Respondent discovered the check and sent it to the chiropractor. On May 11, 2020, the check was presented for payment against Respondent's IOLTA. Respondent had only \$155 in the IOLTA and the check was dishonored. Respondent has since covered the check and overdraft fee with personal funds.
4. Bank of America notified the bar of the overdraft and the bar investigated. A review of Respondent's IOLTA records revealed that although she attempted to keep records that complied with Virginia Rule of Professional Conduct 1.15, Respondent's records were incomplete. Records for September through December 2018 were missing. Respondent did not maintain cash receipts or disbursements journals. Reconciliations were attempted but incomplete.
5. Respondent was not able to explain why the funds due to the chiropractor were not maintained in the IOLTA between September 2019, when the check was issued, and May 2020, when the check was delivered.
6. In July 2020, Respondent hired an accountant to assist in the management of her recordkeeping.

II. NATURE OF MISCONDUCT

Such conduct by Respondent constitutes misconduct in violation of the following provisions of the Rules of Professional Conduct:

RULE 1.15 Safekeeping Property (version effective Nov. 1, 2013)²

...

(b) Specific Duties. A lawyer shall:

...

(5) not disburse funds or use property of a client or of a third party with a valid lien or assignment without their consent or convert funds or property of a client or third party, except as directed by a tribunal.

² Virginia Rule of Professional Conduct 1.15 was amended as of March 15, 2020. Respondent's conduct overlapped the amendment, and therefore this Agreed Disposition cites both versions of Rule 1.15.

(c) Record-Keeping Requirements. A lawyer shall, at a minimum, maintain the following books and records demonstrating compliance with this Rule:

(1) Cash receipts and disbursements journals for each trust account, including entries for receipts, disbursements, and transfers, and also including, at a minimum: an identification of the client matter; the date of the transaction; the name of the payor or payee; and the manner in which trust funds were received, disbursed, or transferred from an account.

(2) A subsidiary ledger containing a separate entry for each client, other person, or entity from whom money has been received in trust.

The ledger should clearly identify:

(i) the client or matter, including the date of the transaction and the payor or payee and the means or methods by which trust funds were received, disbursed or transferred; and

(ii) any unexpended balance.

...

(4) All records subject to this Rule shall be preserved for at least five calendar years after termination of the representation or fiduciary responsibility.

(d) Required Trust Accounting Procedures. In addition to the requirements set forth in Rule 1.15 (a) through (c), the following minimum trust accounting procedures are applicable to all trust accounts.

...

(3) Reconciliations.

(i) At least quarterly a reconciliation shall be made that reflects the trust account balance for each client, person or other entity.

(ii) A monthly reconciliation shall be made of the cash balance that is derived from the cash receipts journal, cash disbursements journal, the trust account checkbook balance and the trust account bank statement balance.

(iii) At least quarterly, a reconciliation shall be made that reconciles the cash balance from (d)(3)(ii) above and the subsidiary ledger balance from (d)(3)(i).

(iv) Reconciliations must be approved by a lawyer in the law firm.

(4) The purpose of all receipts and disbursements of trust funds reported in the trust journals and ledgers shall be fully explained and supported by adequate records.

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transaction; name of the payor or payee; manner in which the funds were received, disbursed, or transferred; and current balance. A checkbook or transaction register may be used in lieu of separate receipts and disbursements journals as long as the above information is included.

(2) A client ledger with a separate record for each client, other person, or entity from whom money has been received in trust. Each entry shall include, at a minimum: identification of the client or matter; date and amount of the transaction; name of the payor or payee; source of funds received or purpose of the disbursement; and current balance.

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(3) The following reconciliations must be made monthly and approved by a lawyer in the law firm:

(i) reconciliation of the client ledger balance for each client, other person, or entity on whose behalf money is held in trust;

(ii) reconciliation of the trust account balance, adjusting the ending bank statement balance by adding any deposits not shown on the statement and subtracting any checks or disbursements not shown on the statement. This

adjusted balance must equal the balance in the checkbook or transaction register;
and

(iii) reconciliation of the trust account balance ((d)(3)(ii)) and the client ledger balance ((d)(3)(i)). The trust account balance must equal the client ledger balance.

(4) The purpose of all receipts and disbursements of trust funds reported in the trust journals and ledgers shall be fully explained and supported by adequate records.

III. PUBLIC REPRIMAND WITH TERMS

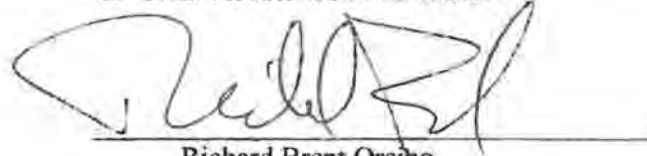
Accordingly, having approved the agreed disposition, it is the decision of the Subcommittee to impose a Public Reprimand with Terms. The terms are:

1. Respondent shall review Virginia Rule of Professional Conduct 1.15 and the VSB publication Lawyers and Other People's Money, 5th Edition, available on the Virginia State Bar's website at www.vsb.org. This term shall be met within thirty (30) days following the date of issuance of the Subcommittee Determination. Upon completion of this Term, Respondent shall so certify in writing to the bar counsel assigned to this case.
2. Respondent shall submit to a random review of her trust account records by a Virginia State Bar Investigator or other agent of the bar during the course of the next 12 months for the purpose of ascertaining her compliance with the trust account maintenance and record-keeping requirements of Rule 1.15 of the Virginia Rules of Professional Conduct. Respondent shall reasonably cooperate with the Investigator or bar agent in submitting to such random review and making available bank records, cancelled checks, checkbooks, subsidiary ledgers, cash receipts journals, cash disbursements journals, evidence of reconciliations, and all other documents necessary for the completion of the review.

If any of the terms is not met by the time specified, pursuant to Part 6, § IV, ¶ 13-15.F of the Rules of the Supreme Court of Virginia, the District Committee shall hold a hearing and Respondent shall be required to show cause why a Certification for Sanction Determination should not be imposed. Any proceeding initiated due to failure to comply with terms will be considered a new matter, and an administrative fee and costs will be assessed.

Pursuant to Part 6, § IV, ¶ 13-9.E of the Rules of the Supreme Court of Virginia, the Clerk of the Disciplinary System shall assess costs.

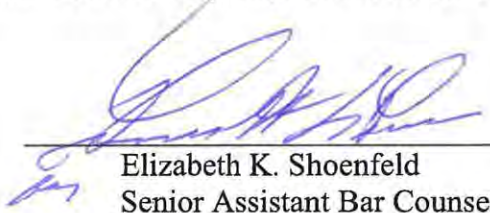
FIFTH DISTRICT, SECTION II SUBCOMMITTEE
OF THE VIRGINIA STATE BAR

A handwritten signature in black ink, appearing to read "Richard Brent Orsino", written over a horizontal line.

Richard Brent Orsino
Subcommittee Chair

CERTIFICATE OF MAILING

I certify that on ^{PP} 2 March 2021, a true and complete copy of the Subcommittee Determination (Public Reprimand with Terms) was sent by email to Kamah@comcast.net and by certified mail to Kamah Gueh-Thoronka, Respondent, at Thoronka Law Offices, LLC, 12656C Lake Ridge Dr., Woodbridge, VA 22192, Respondent's last address of record with the Virginia State Bar; and by first-class mail, postage pre-paid to Kamah Gueh-Thoronka, c/o Douglas B. Robelen, Clerk of the Supreme Court of Virginia, 100 North 9th Street, Richmond, VA 23219.



Elizabeth K. Shoenfeld
Senior Assistant Bar Counsel

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BEFORE THE FIFTH DISTRICT, SECTION II SUBCOMMITTEE
OF THE VIRGINIA STATE BAR

IN THE MATTER OF
KAMAH GUEH-THORONKA

VSB Docket No. 20-052-118789

AGREED DISPOSITION
PUBLIC REPRIMAND WITH TERMS

Pursuant to the Rules of the Supreme Court of Virginia, Part 6, § IV, ¶ 13-15.B.4, the Virginia State Bar, by Elizabeth K. Shoenfeld, Senior Assistant Bar Counsel, and Kamah Gueh-Thoronka, Respondent, *pro se*, hereby enter into the following agreed disposition arising out of this matter.

I. STIPULATIONS OF FACT

1. Respondent is licensed to practice law in Maryland and Massachusetts. She maintains an office in Virginia and represents Virginia immigration clients¹, and therefore she is subject to the disciplinary authority of Virginia pursuant to Virginia Rule of Professional Conduct 8.5(a). Respondent maintains a Virginia Interest on Lawyer Trust Account (“IOLTA”) at Bank of America.
2. In September 2019, Respondent issued a \$2,555 check from her IOLTA to a chiropractor for medical services provided to a client of Respondent’s law firm. The check was not mailed to the chiropractor at that time.
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4. Bank of America notified the bar of the overdraft and the bar investigated. A review of Respondent’s IOLTA records revealed that although she attempted to keep records that complied with Virginia Rule of Professional Conduct 1.15, Respondent’s records were incomplete. Records for September through December 2018 were missing. Respondent

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III. PROPOSED DISPOSITION

Accordingly, bar counsel and Respondent tender to a subcommittee of the Fifth District Committee, Section II for its approval the agreed disposition of a Public Reprimand with Terms as representing an appropriate sanction if this matter were to be heard through an evidentiary hearing by the Fifth District Committee, Section II. The terms are as follows:

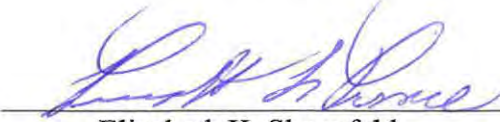
1. Respondent shall review Virginia Rule of Professional Conduct 1.15 and the VSB publication Lawyers and Other People's Money, 5th Edition, available on the Virginia State Bar's website at www.vsb.org. This term shall be met within thirty (30) days following the date of issuance of the Subcommittee Determination. Upon completion of this Term, Respondent shall so certify in writing to the bar counsel assigned to this case.
2. Respondent shall submit to a random review of her trust account records by a Virginia State Bar Investigator or other agent of the bar during the course of the next 12 months for the purpose of ascertaining her compliance with the trust account maintenance and record-keeping requirements of Rule 1.15 of the Virginia Rules of Professional Conduct. Respondent shall reasonably cooperate with the Investigator or bar agent in submitting to such random review and making available bank records, cancelled checks, checkbooks, subsidiary ledgers, cash receipts journals, cash disbursements journals, evidence of reconciliations, and all other documents necessary for the completion of the review.

If any of the terms is not met as set forth above, Respondent agrees that the District Committee shall impose a Certification for Sanction Determination pursuant to Part 6, § IV, ¶ 13-15.F of the Rules of the Supreme Court of Virginia. Any proceeding initiated due to failure to comply with terms will be considered a new matter, and an administrative fee and costs will be assessed pursuant to ¶ 13-9.E of the Rules of the Supreme Court of Virginia.

If the agreed disposition is approved, the Clerk of the Disciplinary System shall assess costs.

Pursuant to Part 6, § IV, ¶ 13-30.B of the Rules of the Supreme Court of Virginia, Respondent's prior disciplinary record shall be furnished to the subcommittee considering this agreed disposition.

THE VIRGINIA STATE BAR



Elizabeth K. Shoenfeld
Senior Assistant Bar Counsel



Kamah Gueh-Thoronka
Respondent