



**New York State Bar Association
Committee on Professional Ethics**

Opinion 1290 (01/23/2026)

Topic: Multi-Jurisdictional Practice; Partnership with Non-U.S. Lawyers

Digest: Whether New York's substantive law on limited liability partnerships permits a Korean law firm as an entity to be a member or partner of a New York LLP is a question of law beyond our jurisdiction. If it is permitted by law, if the educational standards for Korean lawyers are similar to those for New York lawyers, and if the standards of professional conduct and discipline governing the non-U.S. lawyers are essentially compatible with New York's standards, then the New York Rules of Professional Conduct do not prohibit a Korean law firm (as a law firm) from becoming a member or partner in a New York LLP.

Rules: 7.5(d)

FACTS:

1. The inquirer, a Korean law firm, seeks to become a partner in a limited liability partnership (the "NY LLP") to be formed in New York. The NY LLP would include several New York licensed attorneys as partners. The Korean law firm (as an entity) would be a partner but would not practice New York law.

QUESTION:

2. May a Korean law firm be a partner in a New York LLP?

OPINION:

3. Rule 7.5(d) of the New York Rules of Professional Conduct provides:

A partnership shall not be formed or continued between or among *lawyers* licensed in different jurisdictions unless all enumerations of the members and associates of the firm on its letterhead and in other permissible listings make clear the jurisdictional limitations on those members and associates of the firm not licensed to practice in all listed jurisdictions . . . (Emphasis added.)

This section by its terms applies to *lawyers* licensed in different jurisdictions. It expressly allows *lawyers* licensed in different jurisdictions to become partners (subject to certain disclosure conditions), but it does not specifically answer the question of whether a non-U.S. *law firm* may ethically be a partner of a New York law firm.

4. The question whether another law firm may be a member of a New York LLP is a question of law that is beyond the remit of our Committee. However, the inquirer may wish to look at New

York Limited Liability Company Law, Section 121-1500, which provides as follows:

§ 121-1500. Registered limited liability partnership. (a)(I)

Notwithstanding the education law or any other provision of law, (i) a partnership . . . without limited partners each of whose partners is a professional, at least one of whom is authorized by law to render a professional service within this state and who . . . will engage in the practice of such profession in the registered limited partnership within thirty days of the registration provided for in this subdivision may register as a limited liability partnership by filing with the department of state

We have cited § 121-1500 before in addressing questions about partnership between a New York lawyer and a non-U.S. partner not admitted in New York, but – as here – we did not construe that statute. *See* N.Y. State 1246 ¶ 11 (2022) (“The jurisdiction of this Committee is primarily to give opinions interpreting the New York Rules of Professional Conduct. This inquiry implicates several New York laws, including Section 121-1500 of the New York Partnership Law, which are not considered here”).

5. This Committee has issued a number of ethics opinions on whether a New York lawyer may enter into a partnership or other association with a non-United States lawyer. *See, e.g.* N.Y. State 542 (1982) (British lawyer), N.Y. State 646 (1993) (Japanese Bengoshi), N.Y. State 762 (2003) (duty to supervise foreign lawyers), N.Y. State 806 (2007) (fee sharing with an Italian law firm, given the prohibition against sharing fees with a non-lawyer), N.Y. State 1072 (2015) (Japanese benrishi). In each of these opinions, the Committee concluded that the foreign lawyer with whom the New York lawyer associated was not a “non-lawyer” within the meaning of Rule 7.5 or its predecessor in the New York Code of Professional Responsibility, as long as the New York lawyer determined that the foreign lawyer’s professional education, training, and ethical standards are comparable to those of New York lawyers. For example, in N.Y. State 1072 (2015), we said:

15. We previously have noted that this prohibition, seemingly disallowing a partnership with any lawyer not admitted to practice in New York, is tempered by Rule 7.5(d), which recognizes partnerships “between or among lawyers licensed in different jurisdictions.” *See* N.Y. State 658 (1993); *see also* N.Y. State 542 (1982). We also previously have noted that the reference in Rule 7.5(d) to “lawyers licensed in different jurisdictions” includes lawyers licensed in foreign countries. *See* N.Y. State 542.

16. However, the mere fact that a foreign “lawyer” is licensed in another country is not by itself sufficient to reach the conclusion that a New York lawyer may permissibly form a partnership with the foreign lawyer. We have previously opined that an inquiry must also be made into (i) whether the foreign country’s educational requirements for admission are generally similar to those for New York attorneys and (ii) whether the standards of professional conduct and discipline governing the foreign attorney are essentially compatible with New York’s standards. *See* N.Y. State 542 (1982); N.Y. State 658 (1993).

6. Whether the foreign lawyer has professional education, training and ethical standards comparable to those of New York lawyers is a factual determination that the New York lawyer must make. As we stated in N.Y. State 1072:

23. ... [T]he New York lawyer who proposes to enter into a partnership with a Japanese benishi must reach his or her own conclusion that the partnership will not compromise the New York lawyer's ability to uphold New York ethical standards: "[T]he New York lawyer who enters into a partnership with lawyers licensed in Japan or any other foreign country has an obligation to ensure that participation in the law partnership does not compromise the lawyer's ability to abide by the ethical standards of this State, including the standards governing attorney-client confidentiality."

7. In none of these opinions does the Committee discuss whether a *firm* of foreign lawyers may enter into a partnership with a New York lawyer if each of the foreign firm's partners meets the requirements stated in the forementioned opinions for entering into a partnership or other association with a non-United States lawyer.

8. Two of our opinions do refer to a partnership with a *firm* of foreign lawyers. *See* N.Y. State 1250 (2023) (Italian law firm) and N.Y. State 658 (Swedish law firm). In N.Y. State 1250, the inquirer asked whether a New York lawyer could enter into a partnership with an Italian law firm, and whether the law firm created by such a partnership would be subject to New York's rules on conflicts of interest. In discussing the partnership, this Committee stated:

6. ... We have long expressed the view . . . and repeat it here today, that a New York-licensed lawyer may properly partner with a lawyer duly licensed in another jurisdiction provided that the New York lawyer, upon independent inquiry, is satisfied that the "training of and ethical standards applicable to the foreign lawyer are comparable to those of an American lawyer." N.Y. State 646 (1993). ...

But the quoted language does not indicate that the Committee contemplated that the Italian firm would be a member of a New York partnership and we do not believe this omission is surprising, given the fact that the question asked by the inquirer was a question of law, not ethics.

9. In N.Y. State 658, the question was whether a Swedish firm of attorneys, organized as a stock company under Swedish law, could ethically enter into a partnership with a law firm organized under New York law. Opinion 658 did not address the question posed in the inquiry before us. Rather, Opinion 658 *assumed* that the arrangement complied with New York's substantive law and addressed only the ethical issues presented by the proposed arrangement, discussing the educational and ethical standards for Swedish lawyers.

10. We believe that the result should be the same here. In other words, assuming that New York's substantive LLP law permits a foreign law firm to be a member of a New York LLP, and assuming that the educational standards for Korean lawyers are similar to those for New York attorneys and the standards of professional conduct and discipline governing the foreign attorneys are essentially compatible with New York's standards, then there is no ethical bar to the arrangement.

11. The inquirer states that the Korean law firm, as a partner of the New York LLP, will not practice New York law. If lawyers from the Korean law firm wish to provide advice on Korean law while situated in New York and/or to clients located in New York, they should be aware of laws and regulations potentially regulating such practice. *See, e.g.*, 22 NYCRR Section 523.1 (entitled "General regulation as to lawyers admitted in another jurisdiction"). Section 523.1 provides that a lawyer who is "not admitted to practice in this State" shall not (except as authorized

by other rules) “establish an office or other systematic and continuous presence in this State for the practice of law.” *See also* 22 NYCRR Section 523.2 (Scope of temporary practice), N.Y. Judiciary L. Section 53(6) (governing foreign legal consultants), and 22 NYCRR Section 521.1 (regulating licensing of foreign legal consultants).

CONCLUSION:

12. Whether New York’s substantive law on limited liability partnerships permits a Korean law firm as an entity to be a member or partner in a New York LLP is a question of law beyond our jurisdiction. If it is permitted by law, if the educational standards for Korean lawyers are similar to those for New York attorneys, and if the standards of professional conduct and discipline governing the Korean lawyers are essentially compatible with New York’s standards, then the New York Rules of Professional Conduct do not prohibit a Korean law firm (as a law firm) from becoming a member or partner in a New York LLP.

(19-25)