October 25, 2016

Dear Members:

The Board of Bar Commissioners (BBC) has approved the budget for calendar year 2017. The budget is available in its entirety on the State Bar website at www.nmbar.org. Members wishing to receive a printed copy may do so by calling 505-797-6000 or 800-879-mbar (800-876-6227). The first page of the budget provides the total proposed expenditures by categories, while the remaining pages provide explanations and further breakouts of the expenditures within each category.

The total expenditures for the State Bar in 2017 are budgeted to be $2,745,460. Of this amount, approximately $844,760 is expected to be supported by non-licensing revenue, and approximately $1,900,700 will be funded by licensing fees (see chart, page 1). No material non-budgeted expenditures were identified in the 2015 audit.

The State Bar continues its practice of preparing a budget which provides for a surplus at the end of 2017. This will assist with the early repayment of the mortgage and a significant interest savings. As part of the State Bar’s mission to serve the public by providing legal programs and services, the State Bar has recognized its in-kind support to the public service programs of the New Mexico State Bar Foundation. This in-kind support includes absorption of information technology infrastructure and bar center occupancy costs and other common expenses totaling $115,800 for 2017.

The BBC has determined that all proposed expenditures for 2017 are necessarily or reasonably related to regulating the legal profession or improving the quality of legal services to the people of the state of New Mexico and, therefore, all licensing-related expenditures are chargeable to fees for all members. Instructions for challenging expenditures believed to be non-germane are set forth below.

Sincerely,

Gerald G. Dixon
Secretary-Treasurer
State Bar of New Mexico

DEADLINE TO CHALLENGE EXPENDITURES
Using the form provided on the last page of the budget document, submit written challenges on or before 12:00 noon MST, Dec. 2, 2016 to:
Joe Conte, Executive Director
State Bar of New Mexico
PO Box 92860
Albuquerque, NM 87199

Challenges may also be delivered in person to the State Bar or emailed to Joe Conte at jconte@nmbar.org.
Projected Licensing Fees: $1,929,500  
Projected Non-Licensing Revenue: $844,760  
Projected Total Revenues: $2,774,260

Projected Expenses:

<table>
<thead>
<tr>
<th></th>
<th>Total Expenses</th>
<th>Non-Licensing Revenue</th>
<th>Net Amount Funded</th>
<th>% of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>I. State Bar Governance</strong></td>
<td></td>
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<tr>
<td>Board of Bar Commissioners</td>
<td>$80,500</td>
<td>$0</td>
<td>$80,500</td>
<td>2.93%</td>
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<tr>
<td><strong>II. State Bar Organization</strong></td>
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<tr>
<td>Administration, Accounting, &amp; IT</td>
<td>$1,352,195</td>
<td>$194,960</td>
<td>$1,157,235</td>
<td>49.25%</td>
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<tr>
<td>Member Database</td>
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<td>Online Legal Research</td>
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<td>Professional Development Center</td>
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<td>Website</td>
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<tr>
<td>Office of the General Counsel</td>
<td>$325,800</td>
<td>$58,300</td>
<td>$267,500</td>
<td>11.87%</td>
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<tr>
<td>Attorney Helpline</td>
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<td>Client Assistance Info.</td>
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<td>Client Protection Fund</td>
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<td>Ethics/Risk Management</td>
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<td>Fee Arbitration Program</td>
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<td>Human Resources</td>
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<td>IOLTA Program Administration</td>
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<td>Lawyers/Judges Assistance</td>
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<td>Lawyers Professional Liability</td>
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<td>And Insurance Committee</td>
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<td>Mentorship</td>
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<td>Pro Hac Vice</td>
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<tr>
<td>Communications and Member</td>
<td>$986,965</td>
<td>$591,500</td>
<td>$395,465</td>
<td>35.95%</td>
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<tr>
<td>Services</td>
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<td>Bar Bulletin</td>
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<td>Bench and Bar Directory</td>
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<td>Bridge the Gap Mentorship</td>
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<td>Digital Print Center</td>
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<td>New Mexico Lawyer</td>
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<tr>
<td>Online Legal Research</td>
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<td>Sections</td>
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<tr>
<td>Strategic Partnership Program</td>
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<tr>
<td><strong>III. Legislative Activity</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$2,745,460</td>
<td>$844,760</td>
<td>$1,900,700</td>
<td>100.00%</td>
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Detailed revenues and expenses by department are included within the Budget Disclosure document.
Summary of Significant Assumptions and Accounting Policies
Year Ending December 31, 2017

Nature of Business
The State Bar of New Mexico (State Bar) was originally organized in 1886 and incorporated under the laws of the State of New Mexico in 1978. Prior to 1978, the State Bar operated as an agency of the Supreme Court of the State of New Mexico, established by state statute dated March 17, 1925. The purposes of the State Bar are to aid the courts in the administration of justice, to preserve the rule of law and to foster a high standard of integrity and competence within the legal profession. The State Bar’s activities include collection of licensing fees; administration of pro hac vice attorneys; collection of pro bono hours reported and associated contributions; collection of professional liability insurance pursuant to Court rule; collection of IOLTA requirements; assisting in the administration of the Client Protection Fund and Commission; publication of the Bar Bulletin, the New Mexico Lawyer, and the Bench and Bar Directory; and development and promotion of programs such as legal research, membership programs, public education and information, client protection, and law practice management and technology.

Nature of Presentation
This budget presents, to the best of management’s knowledge and belief, the State Bar’s expected statement of chargeable and non-chargeable expenses/expenditures by functional category. Accordingly, the budget presents management’s judgement of the expected conditions and expected course of action as of the date of this budget, September 30, 2016. Management does not intend to update this budget. The assumptions disclosed herein are those that management believes are significant to the budget and may not be all inclusive. There will usually be differences between budgeted and actual results because events and circumstances frequently do not occur as expected. Those differences may or may not be material.

The budget document has been designed to provide to all members of the State Bar the anticipated costs, by functional category, of the 2017 activities which will be funded by both mandatory licensing fees and non-dues revenues. Accordingly, this document may not be useful for other purposes.

Deferred Revenues
Licensing fees, subscriptions, and advertising are recognized as revenue in the period to which they relate. Amounts collected in advance are recorded as liabilities until earned.

Pledges and Contributions
In 1991, the State Bar formed a 501(c)(3) corporation, the State Bar of New Mexico Special Projects, Inc. (Special Projects) for the purpose of receiving grant awards from other 501(c)(3) entities for programs approved by the Board of Bar Commissioners and for accepting contributions to construct a general office building (State Bar Center). In 2003, the New Mexico State Bar Foundation was dissolved as a corporation and Special Projects was renamed the New Mexico State Bar Foundation (Bar Foundation). The two corporations, the State Bar and the Bar Foundation, have interlocking boards.

Property and Equipment
Property and equipment are recorded at cost for purchased items and fair market value at the date of contribution for donated items.

Depreciation/Amortization
This statement has been prepared without regard to depreciation or amortization since the issues of chargeable and non-chargeable are considered in the year of purchase or, in the event of debt-financed acquisitions, the period in which the commitment to make principal payments has been made.

Income Taxes
The State Bar is exempt from income taxes under Section 501(c)(6) of the Internal Revenue Code. However, the State Bar is subject to income tax on activities that are unrelated to its exempt purpose as a 501(c)(6) membership association.

Basis of Presentation
To ensure observance of limitations and restrictions placed on the use of resources available to the State Bar, accounts are maintained in accordance with the principles of the Accounting Standards Codification Section, “Financial Statements for Non-Profit Organizations.” Under these standards, the State Bar is required to report information regarding its financial position and accounting activities under three classes of net assets. This budget covers all three classes of assets. In addition, the State Bar’s accounts are maintained on a functional basis, which retains activity detail on a program-by-program basis.

Presentation Purpose
The statement identifies the major functional categories of the State Bar and includes amounts for activities that are germane to advancing the State Bar’s regulatory functions and improving legal services (chargeable), as well as that portion of the expenses considered not to be reasonably related to regulating the profession or improving the quality of legal services (non-chargeable).

Building Occupancy Costs
In August 1996, the State Bar moved into the newly constructed State Bar Center. As joint owner with the Bar Foundation, the State Bar is responsible for its portion of the expenses incurred in operating and maintaining the building.
### Description of Categories

#### Chargeable

### I. State Bar Governance

#### Board of Bar Commissioners

The Board of Bar Commissioners (Board) is established by Supreme Court Rule 24-101C as the governing board of the State Bar. The Board is responsible for overseeing the executive director, sections, committees, commissions, divisions, and task forces and making decisions to fulfill the mission of improving the quality of legal services to the citizens of New Mexico. The board will meet five times in 2017. While Board members receive no compensation, they do receive mileage and per diem allowances for travel in accordance with the Supreme Court rule and New Mexico travel policies.

The expenses for Board meetings are based on the assumptions that during 2017, one Board meeting will be held in Santa Fe, one Board meeting will be held in Ruidoso, and three will be held in Albuquerque. Board committees also conduct business by teleconference throughout the year.

In-state travel expenses for the president will cover State Bar business and attendance at certain Board committee meetings and other State Bar business. Included within this item is travel for officers to attend various State Bar-related activities, conferences and training programs. The 2017 travel for the officers is based on the assumption that they may attend national conferences. The president may attend the annual meetings of the state bars of Texas, Oklahoma, Utah and Arizona.

Awards are presented to recognize those who have distinguished themselves or have made exemplary contributions to the State Bar.

#### Expenses

- Awards $3,000
- Meetings/Governance $30,000
- Outreach $25,000
- Travel & Conference $22,500

**Total Expenses** $80,500

### II. State Bar Organization

#### A. Administration, Accounting & IT

General administration includes the Executive Office and the reception area. The Executive Office has the administrative responsibilities related to the management, policies, and mission of the State Bar and the Bar Foundation, including the Board of Bar Commissioners. The State Bar charges the Bar Foundation an administrative fee to reimburse any labor expenses and collects administrative fees from local and voluntary bars choosing to collect their dues through the licensing process. Customer service representatives in the reception area answer phones, direct calls, and assist visitors.

The State Bar’s Professional Development Center (PDC), consisting of three classrooms and seven conference rooms, is available for rent to outside groups and continuing legal education providers and to law-related entities (including government agencies, Supreme Court committees, voluntary bars, and non-profit organizations) at no cost or a minimal fee. The State Bar Center offers the rooms listed above as a service to members of the State Bar. The department is also responsible for building maintenance and security.

The accounting department collects licensing fees, processes membership status changes, and addresses membership questions. The department keeps the State Bar compliant with policies, procedures, practices, and the law with regard to finances and generally accepted accounting principles (GAAP). Accounting functions are performed for the State Bar as well as associated law-related entities such as the Client Protection Fund. The State Bar is reimbursed by these entities to prepare monthly financial statements, conduct an annual audit and collect licensing fees.

The IT department assures the State Bar database, technology needs and website operate smoothly. The State Bar’s website, www.nmbar.org, provides a host of information for members and the public regarding State Bar activities. The State Bar also hosts sites for sections and other law-related entities for a nominal fee.

The State Bar’s database, iMIS, is used to maintain current membership information and collect Supreme Court required information, such as professional liability insurance and pro bono service. In some instances, data is sold to entities wishing to communicate with members.

The Board of Bar Commissioners has entered into a contract with Fastcase to provide free online legal research for State Bar members. Fastcase provides research for case law, statutes, court rules, regulations, attorney general opinions, etc. Fastcase has databases covering New Mexico, all state libraries, and all federal and bankruptcy jurisdictions. Expenses of $25,000 are captured under information technology.

#### Revenue

- Administrative Fees $29,500
- Interest Earned 2,000
- Late Fees 65,000
- Licensing Fees 1,929,500
- PDC Rentals 79,460
- Rent 19,000

**Total Revenue** $2,124,460
**Expenses**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising</td>
<td>$500</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$25,000</td>
</tr>
<tr>
<td>Direct Supplies – PDC</td>
<td>$5,000</td>
</tr>
<tr>
<td>Dues/Subscriptions</td>
<td>$4,000</td>
</tr>
<tr>
<td>Equipment</td>
<td>$2,300</td>
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<tr>
<td>Merchant Service/Bank Fees</td>
<td>$5,250</td>
</tr>
<tr>
<td>In-Kind Support of Foundation</td>
<td>$115,800</td>
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<td>Information Technology</td>
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<td>Insurance</td>
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<td>Interest Expense</td>
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<td>Janitorial &amp; Supplies</td>
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<tr>
<td>Landscape Maintenance</td>
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<tr>
<td>Mileage</td>
<td>$3,000</td>
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<tr>
<td>Mortgage Principal</td>
<td>$49,545</td>
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<tr>
<td>Office Supplies</td>
<td>$3,000</td>
</tr>
<tr>
<td>Paper Shredding</td>
<td>$4,100</td>
</tr>
<tr>
<td>Payroll</td>
<td>$743,600</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$22,300</td>
</tr>
<tr>
<td>Repairs/Maintenance</td>
<td>$12,600</td>
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<tr>
<td>Service Contracts</td>
<td>$9,800</td>
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<tr>
<td>Taxes/Fees</td>
<td>$50,000</td>
</tr>
<tr>
<td>Utilities</td>
<td>$71,600</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$1,352,195</strong></td>
</tr>
</tbody>
</table>

**B. Office of the General Counsel**

The Office of the General Counsel is a professional office that assists the State Bar and the Bar Foundation with policy and regulatory functions of an integrated bar. Specifically, its functions are to protect the legal and policy interests of the State Bar; assist in governance and regulatory functions; provide a professional legal resource for leadership, volunteers and staff; assist with outreach to the judiciary; and advise in the areas of legislative, executive and judicial processes. In addition to the internal support provided to the State Bar as noted above, the Office of General Counsel advises, provides legal support, and administers the following programs:

1. **Attorney Helpline (Member and Non-Admitted)**
   Provides members of the State Bar and non-admitted attorneys information and referrals in areas of attorney regulation, registrations, rules and practice.

2. **Bridge the Gap Mentorship Program**
   The Supreme Court requires all new admittees to the practice of law who have not been licensed elsewhere for at least two years to participate in a one-year mentorship program implemented by the State Bar. New lawyers pay tuition of $300 for the program and are not required to obtain CLE for their first year of practice. The program costs are absorbed in department expenses and primarily include personnel to administer the program.

3. **Client Assistance Information**
   Provides members of the public with informational pamphlets concerning their relationship with their attorney, including advising on issues such as communication, billing, client files and fee disputes.

4. **Client Protection Fund**
   Administers the Client Protection Fund Commission which investigates claims against lawyers on issues regarding reimbursable losses caused by a lawyer’s misappropriation of client funds or other dishonest conduct.

5. **Ethics/Risk Management Assistance**
   **Advisory Helpline**
   Helpline (1800-326-8155) provides answers to questions regarding ethics.
   **Ethics Advisory Opinions**
   Opinions are archives and searchable by date of issue or by topical index on State Bar’s website at www.nmbar.org.

6. **Fee Arbitration Program**
   Provides fee arbitration to resolve fee disputes between attorneys and their clients or disputes between attorneys. This free program is designed to provide an efficient and confidential alternative to litigation.

7. **Human Resources**
   Handles personnel hiring, monitors employee benefits, and conducts staff trainings.

8. **Interest on Lawyer Trust Accounts (IOLTA)**
   Effective January 1, 2015, the New Mexico Supreme Court named the State Bar the IOLTA program administrator for New Mexico. An IOLTA account is a pooled, interest-bearing demand deposit account used by lawyers to hold client funds. The current rules require that all New Mexico attorneys who hold eligible funds to participate in IOLTA and that the funds be held at eligible financial institutions. The interest generated by the client funds held in a pooled, interest-bearing trust account are remitted to the State Bar, which holds the funds and distributes them at the direction of the New Mexico Supreme Court. The funds are used to provide civil legal assistance to the poor, legal education and improvements to the administration of justice in New Mexico.

9. **Lawyers and Judges Assistance Program**
   Provides professional and peer assistance to State Bar members in need of assistance for substance abuse, addictions, and depression. Direct costs paid are for counseling fees.

10. **Lawyers Professional Liability and Insurance Committee**
    Advises the State Bar regarding risk management activities and provides information on professional malpractice insurance for members.
11. Pro Hac Vice
Manages registrations for non-admitted lawyers wishing to appear before a New Mexico court in a civil matter. The Office of the General Counsel receives and tracks all registration certificates and provides information. Fees collected under the Pro Hac Vice Rule are used to support the delivery of civil legal services to the poor in New Mexico.

Revenue
Mentorship Program.........................$ 43,300
Pro Hac Vice Fees............................ 15,000
Total Revenue ...............................$ 58,300

Expenses
Dues/Subscriptions.......................... $ 4,000
Office Supplies.............................. 1,500
MCLE Filing Fees............................ 3,300
Payroll........................................ 286,000
Risk Management............................ 6,000
Staff Morale/Education/Travel.............. 25,000
Total Expenses .............................$ 325,800

C. Communications and Member Services
Services provided by Communications and Member Services include assistance to sections, committees and divisions, law student members and voluntary bar associations; writing, editing and designing State Bar publications; dissemination of media releases and responding to media requests; and administration of association agreements for discounts on products and services provided by third-party vendors.

The Department is also responsible for the State Bar’s Digital Print Center.

1. Bar Bulletin
The Bar Bulletin is a weekly publication containing advance opinions of the New Mexico Supreme Court and the Court of Appeals as well as rules, notices, featured articles, announcements, and classified advertising.

2. Bench and Bar Directory
The Bench and Bar Directory is a membership directory that also includes information on State Bar sections, committees and divisions; the judiciary; the Board of Bar Commissioners; State Bar programs; government offices; legal service providers; and tribal courts.

3. Digital Print Center
The Digital Print Center is responsible for printing the Bar Bulletin and its inserts, booklets, letterhead, brochures, newsletters and a variety of publications for State Bar departments, the Center for Legal Education, sections, divisions, committees, and external customers. In addition, mailing services are performed for the weekly Bar Bulletin and publications for internal and external entities.

4. New Mexico Lawyer
The New Mexico Lawyer is a special quarterly insert in the Bar Bulletin. It is produced by groups within the State Bar and edited by the Board of Editors. The goal of each issue is to present articles and essays which explore a current topic that is of interest to a broad segment of the legal community.

5. Committees and Divisions
Direct expenses are charged to the Senior Lawyers Division, the Young Lawyers Division, and committees. The total budget for committees does not exceed the gross budget approved by the Board.

6. Sections
The State Bar encourages attorneys to become actively involved in programs that explore substantive issues related to specific practice areas. Members may join sections specifically devoted to these issues by paying dues. Separate accounts are maintained for the operations of each section. Section revenue is derived from voluntary fees paid by members requesting to join particular sections. The direct expenses of sections have been projected to equal forecasted revenues.

Revenue
Advertising .................................... $ 336,000
Digital Print Center......................... 120,000
Member Data Lists .........................  4,000
Section Dues.................................  60,000
Strategic Partnership Program ..........  25,000
Subscriptions.................................  46,500
Total Revenue .............................. $ 591,500

Expenses
Committees................................. $ 20,000
Capital Lease Payments............... 97,515
Divisions...................................  71,200
Equipment.................................  2,000
Interest Expense ......................... 13,850
Office Supplies...........................  1,500
Payroll........................................ 380,900
Postage & Delivery....................... 105,000
Printing..................................... 235,000
Sections.....................................  60,000
Total Expenses .............................$ 986,965

III. Legislative Activity

A. Lobbying Approved by the Board of Bar Commissioners
The Board has determined that it may undertake necessary lobbying activities with the State Legislature in 2017; however specific efforts will be reported to the membership if and when lobbying activities are approved by the Board, consistent with Bylaws, Article XI. No mandatory licensing fees have been allocated for lobbying activities in 2017 and no specific lobbying activities have been approved. In the event that lobbying activities are approved and subsequently reported to the membership in
B. Section Lobbying Activities
Sections are funded by voluntary dues. Sections may engage in lobbying activities within the area of legal expertise of the section. The activity may include content-neutral assistance or lobbying for or against legislation. State Bar Bylaw, Article XI, 11.7(b) requires that prior to lobbying, the section must obtain a two-thirds vote of the section’s board of directors after giving reasonable notice to the section membership and the Board of Bar Commissioners. The Board can disapprove requests for section lobbying only if the section did not follow the procedures for giving notice to the section members and voting by the section directors. When a section lobbies, its views are not represented as those of the State Bar, and the representatives are required to identify their position as those of the section and not of the State Bar. The only staff support given to section lobbying is to ensure that the procedures are followed. Because the Board does not consider this staff activity to be lobbying, neither staff time nor overhead associated with these activities are identified in the budget.

IV. 2015 Non-Budgeted Expenditures

There were no material 2015 non-budgeted expenditures approved by the Board to be reported in the 2017 Budget Disclosure document. Any such expenditure would have been audited as part of the 2015 annual audited financial statements.
Challenges to the State Bar of New Mexico 2017 Budget

TO: Executive Director, State Bar of New Mexico
5121 Masthead NE • PO Box 92860
Albuquerque, NM 87199-2860

FROM: _________________________________________

I challenge the following expenditures: (Use additional paper as necessary)

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Upon receipt of the properly and timely submitted challenge, the Board of Bar Commissioners shall decide whether to honor the challenge by eliminating the expenditure from the budget, refunding the challenged dues, or submitting the dispute to the impartial decision maker, who will be designated by the New Mexico Supreme Court to hear challenges to the 2017 proposed budget.

Signature                                                                                                         Date

Must be received at the State Bar on or before noon MST, December 2, 2016.

Mail to PO Box 92860, Albuquerque, NM 87199-2860; fax to (505) 797-6019; deliver to 5121 Masthead NE, Albuquerque, NM 87109; or email to jconte@nmbar.org