

Conscience, Professionalism, and the Lawyer

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President Higgins has issued a challenge and an invitation to people in Ireland to live ethically. This invitation is timely and highly attractive, both in Ireland and elsewhere, given current concerns about corruption, bribery, lack of transparency, protracted legal and tribunal proceedings, disproportionate lobbying power, inadequate whistleblower protections, and inadequate protection and accommodation of refugees, to name a few.

But, what does it mean to accept an invitation to live ethically, particularly in our professional lives? For the members of the Law Society of Ireland, for lawyers, and indeed for judges, what does it mean to live ethically? And, is it even possible? These are my questions for this evening. Let us begin with the most foundational of them: What does it mean to live ethically?

1. Conscience

I understand *living ethically* to mean, centrally, the cultivation of conscience. What is *conscience*? Our idea of conscience is informed by our ideas about morality. One view sees morality in terms of strict commandments, categorical imperatives, clear, black and white divisions between right and wrong. A stark example comes from Immanuel Kant, who holds that if a murderer were to knock on our door and ask whether the person he pursues has taken refuge in our house, we would have a duty not to lie.

In this objective, monistic picture of morality, conscience is often understood as the voice of God, the angel on our shoulder, or the inner police officer. In Joseph Butler's view, it gives infallible moral guidance that we have to listen to if we are to benefit from it. In Kant's view, conscience is an exacting internal tribunal before which our thoughts accuse and excuse one another after we've acted.

This picture of conscience overlooks the complexity of moral life. It overlooks the fact that, for many tough moral questions, there is no simple right answer. Human rights can conflict. Moral values can diverge. Moral duties can clash.

This picture – as presented by Butler and Kant – also makes little room for an emotional side of conscience: that burst of fellow-feeling, as Jonathan Bennett puts it, that jolt of horrified compassion at someone's plight, that instinctual spark of distressed empathy when we identify with someone's suffering.²

Another view of conscience sees it as what H.L. Mencken cynically describes as '...the inner voice that warns us somebody may be looking.' In this view, conscience is essentially the psychological pressure to stand by our publicly declared convictions or, more often, our group's convictions, which may be grossly unjust. At its most extreme, conscience is just whatever of our group's norms we happen to have internalised or that we conform to out of self-interest. This relativistic picture rejects the moral project all together.³

1 I'm very grateful to Christopher Cowley, Juliet Horne, Christoph Ortner, Thomas Parr, and Mark Reiff for their helpful feedback on drafts of this talk. I am grateful to Michelle Dempsey and Cathryn Costello for useful information and sources.

2 These descriptions of some of the emotions of conscience are drawn from Bennett, Jonathan (1974) 'The Conscience of Huckleberry Finn' in *Philosophy*, 49, 123-134.

3 Hill, Thomas (2002), *Human Welfare and Moral Worth, Kantian Perspectives*. Oxford: Oxford University Press, 287-8.

In my view, conscience sits between these two extremes.⁴ Conscience is genuine, practical moral knowledge and skill. It is genuine moral responsiveness. And, that includes responsiveness to the complexity of our moral lives. The function of conscience is not to give us infallible right answers, but to make us sensitive to the complexity of the moral decisions we have to make, and to guide us to privilege certain values over others in light of our personal moral responsibilities, circumstances, and skills.

This picture of conscience is faithful to the etymology of the English word 'conscience', which comes from the Latin *conscientia* – *con* (together) and *scientia* (knowledge) – meaning knowledge within ourselves, knowledge of our own mind and heart.

Such inner knowledge of our own mind and heart requires an absence of self-delusion including delusion about the moral quality of our beliefs, intentions, motives, and actions. To have conscience in this sense, we have to cultivate practical wisdom, virtue, and integrity,

The empirical evidence supports this picture. In the growing field of contemplative neuroscience, the evidence suggests that people who cultivate wholesome states such as kindness, compassion, empathy, love, mindfulness, generosity, and gratitude have more accurate knowledge of how their bodies and minds are functioning, more accurate and detailed memories, and more accurate perceptions including perceptions of how other people are feeling.⁵

This means that conscience is something we can *cultivate*. It's not something that we can just assert that we have, and then invoke as a shield against regulation or reproof.

Once we cultivate a sufficient degree of conscience, we become sensitive to the special moral responsibilities that are ours in light of our circumstances, skills, and moral roles. This sensitivity helps us to settle contests between competing moral demands, and makes us willing, when necessary, to put our moral responsibilities ahead of formal expectations.

2. Professionalism

Now, our moral roles are different from our formal positions and professions. If our profession happens to be valuable, then it's underpinned by genuine moral roles. The profession of medical doctor is underpinned by the moral roles of carer, healer, witness, and educator. The profession of primary school teacher is underpinned by the moral roles of carer, educator, model, guide, comforter, and listener.

In professions like these, the invitation to live ethically is clearly possible to accept. With enough resources, doctors, teachers, nurses, caregivers, nannies, cleaners, mechanics, carpenters, plumbers, humane farmers, librarians, architects, writers, musicians, and even academics (depending on their research) can practice their profession in ways that cultivate

⁴ I develop my account of conscience in Brownlee, Kimberley (2012), *Conscience and Conviction: The Case for Civil Disobedience*. Oxford University Press, ch 2.

⁵ For example, studies indicate that long-term meditation practice is associated with altered resting electroencephalogram patterns in the brain, suggestive of long lasting changes in brain activity, and with changes in actual physical brain structure; fMRI scans of experienced practitioners of Insight meditation, which involves focused attention upon internal experiences, indicate that they have thicker brain regions associated with attention, interoception, and sensory processing than do matched controls, including the prefrontal cortex and right anterior insula. Lazar, Sara W. et al (2005), 'Meditation experience is associated with increased cortical thickness' *Neuroreport*. November 28; 16(17), 1893–1897. Also, studies indicate that the concern for others cultivated during loving-kindness-compassion meditation enhances affective processing particularly in response to sounds of distress, and that this response is modulated by the extent of persons' meditation training. The data indicate that 'the mental expertise to cultivate positive emotion alters the activation of circuitries previously linked to empathy...in response to emotional stimuli' Antoine, Lutz et al (2008), 'Regulation of the Neural Circuitry of Emotion by Compassion Meditation: Effects of Meditative Expertise' in *PLoS ONE* 3:3, e1897. For a comprehensive bibliography of recent psychological and neurological research supporting my thesis, see Hanson, Rick, with Richard Mendius (2009), *Buddha's Brain*. New Harbinger Publications.

that virtuous circle of inner knowledge, wholesome states, and ethical living. There's nothing in the *nature* of their work as we typically know it that prevents them from living ethically, even if they confront many morally challenging cases along the way.

In other professions, living ethically seems pretty much impossible. No amount of resources (or lack of resources) can make it possible to live ethically as an executioner, a prison guard in a solitary confinement wing, a torturer, a mercenary soldier who fights just and unjust wars alike, or a factory farmer. These professions demand the opposites of compassion, kindness, generosity, empathy, care, and moral concern. They lead away from inner knowledge and moral understanding.

Some might say these professions are necessary evils, but their 'necessity' is convenient for those who profit from them.

Between these two poles, there are the professionals who do valuable work, but who tend to get their hands dirty, as their work seems to require moral sacrifices. The politician is one example. The lawyer seems to be another.

People have a love-hate relationship with both lawyers and politicians. (In Ireland, for example, according to the 2013 Special Eurobarometer on Corruption, 27% of Irish respondents consider that they are affected by corruption in their daily lives (EU average: 26%), and 81% believe that corruption is widespread in Ireland (EU average: 76%).)

But, while people have a love-hate relationship with both of these professions, they seem to reserve special animosity, and at the same time special reverence, for lawyers.

Concerning the animosity, it's interesting how many epithets there are for lawyers. (There seem to be more epithets for lawyers than for politicians.) Lawyers are called ambulance chasers, thieves, and liars. They're also called snakes, leeches, rats, sharks, wolves, and vultures. It's no coincidence, I think, that these animals are predatory and are ones we tend to fear.

There are also innumerable jokes about lawyers. To give an example, in the 1991 Peter Pan movie *Hook*, Robin Williams plays a lawyer who gives a speech and makes a joke that, in research labs, scientists have replaced rats with lawyers for two reasons. First, the scientists became less attached to the lawyers. And second, there are some things that even rats won't do.

In literature as well, there are many barbs aimed at lawyers: In the Bible, Luke 11:52, Jesus says, addressing scribes, lawyers, and Pharisees: 'Woe to you experts in the law, because you have taken away the key to knowledge. You yourselves have not entered, and you have hindered those who were entering.'

There are many examples from Shakespeare including the famous line from Dick the Butcher in *Henry VI Part II*, 'The first thing we do, let's kill all the lawyers'. Many Shakespeare scholars say this line is not actually a condemnation, but a defence of lawyers as one of the protections against mob rule. But, the line sells incredibly well on cups and t-shirts. (The *Wall Street Journal* ran an article on the line in August, noting that many lawyers themselves take the line as a judgment on their 'unhappy profession'.⁶)

If the scholarly interpretation of Shakespeare's line is correct, then it's one example of reverence for lawyers. There are many others. There are wonderful examples of literary lawyer-heroes, such as Atticus Finch in Harper Lee's *To Kill a Mockingbird*, portrayed in the movie by Gregory Peck and voted the greatest hero of American film by the American Film Institute. There are also Rumpole of the Bailey and Perry Mason. And, there are revered, historical lawyer-leaders, such as Gandhi and Nelson Mandela, who are seen as paragons of

⁶ Gershman, Jacob (2014), 'To Kill or Not to Kill All the Lawyers? That Is the Question: Attorneys Object to Interpretation of Shakespeare's Line; 'Not a Slur'', *Wall Street Journal*, 18 August 2014, <http://online.wsj.com/articles/shakespeare-says-lets-kill-all-the-lawyers-but-some-attorneys-object-1408329001>

conscience and virtue, as well as greatly admired practising lawyers such as Helena Kennedy and Gareth Peirce who are revered for their empathy.

Moreover, there is reverence for the law and lawyers among many of the people who go to Law School. It's true that some students go to Law School thinking about power, success, and prestige. Some think about problem solving, analysis, and rhetoric. Some think about a stable job. But, many think about Justice: defending the underdog and championing human rights.

We might ask why we do not have the same animosity and reverence for other legal professions. The prison guard, the police officer, and the judge are also engaged in working with the complex, messy, injustice-prone beast that is the law. (Our comparative lack of interest in judges is particularly striking since it is lawyers who become judges. That said, judges do not escape entirely: there is Justice Twinfeet.)

Perhaps, lawyers draw our attention because fewer of us come across members of these other professions. Or, perhaps, it's because we expect more from lawyers than we do from prison guards. No one expects the prison guard to aspire to Justice. The prison guard isn't quite like the executioner, but is close enough in doing a difficult, thankless job with little discretion that is often underfunded, demoralising, and brutal, and cannot be compartmentalised off from the rest of the person's life. The lawyer, however, like the law itself, is supposed to aspire to realise certain virtues. The lawyer is supposed to be an advocate of Justice. And, our animosity comes, at least partly, from the fact that lawyers – by reputation – seem to fail to hold true to that aspiration.

Is this inevitable? Are dirty hands, exorbitant fees, ambulance chasing, etc. an inescapable part of practising law? Or could lawyers, with the right support and resources, be among those professionals whose work supports them in living ethically and cultivating conscience?

It's worth noting that some of our animosity toward lawyers – particularly criminal defence lawyers - comes from our animosity toward some of their clients. There is a tendency to identify lawyers with their clients. Lawyers who continue to do their work and support the rule of law despite this show that at least some of our animosity may be misplaced.

My hypothesis is that someone can indeed be a good person and a good lawyer. Atticus Finch need not be a utopian dream. But, living ethically takes more effort for lawyers than for many other professionals.

To test this hypothesis, let's see what lawyers are up against. What professional pressures do they face that can make it difficult for them to live ethically?

3. The Lawyer

The professional pressures on lawyers come from two main sources. There are pressures from the Law itself. And there are pressures from within the culture of practising lawyers.

*The Law*⁷

- First, the law has coercive power. In using that power, the Law models ways to treat people. A harsh criminal justice system that uses detention without charge, mandatory minimums, life-sentences, torture, solitary confinement (which is torture), and execution models for lawyers (and other legal officials) a dehumanising attitude toward suspects and offenders as potential objects for use, and a general willingness to harm people in order to deter them from stepping out of line. The deterrence value

⁷ Some of the material in this subsection draws on Brownlee, Kimberley 'What's Virtuous about the Law?' (in progress).

of life-sentences and other MMs can be questioned. But, even if they had a deterrent effect, these are very harsh punishments that give judges no scope to respond to the particular case.

- The officials who work closely with such a system, even if they're not called upon to do these things themselves, may well become desensitised to them and view them as less serious than they are.
- Second, the law seems to be a distrustful enterprise; we rope each other in with the law because we don't trust each other to behave well otherwise. This image casts a shadow. Just as a profit-driven enterprise makes a poor model for generosity even if it gives generously to charities, so too a distrust-driven enterprise makes a poor model for trust, openness, and decency even if the law is applied honestly and openly.
- Third, the law typically emerges from highly unvirtuous processes. Despite the ideal scenario of the just, democratic legislative process, in practice, laws are like sausages: you don't want to know how they're made. This may well affect how lawyers view this main instrument of their work.
- Fourth, the law seems to be the paradigm of a rights-based framework that picks out what we can properly demand of each other: it is about a moral minimum. It's not about generosity, compassion, forgiveness, and kindness.
- Finally, there are the pressures that come with cuts in funds for legal aid services and public defender services. Pressure is put on people to submit a guilty plea, forcing firms not to think about the best interests of their clients.

These points make for a very negative picture of law. But, this is not the only picture of law on offer. Each of the points I've just made can be answered because many of the problems with law are contingent on the kind of system we choose to have. They're not problems with *Law* as such:

- First, on coercive power, the harshness or mildness of our system is something we can control. We don't have to use detention without charge (In Ireland, you can be detained for 7 days without charge), isolation (In Ireland, as of 2013, 165 people were being held in isolation 22+ hours a day), life-sentences, mandatory minimums (In Ireland, there's a life-sentence for murder and there's a MM for drug possession with a value of EUR 13k), torture, or execution. The impact that such practices have on the legal culture in general is one reason, among many others, to discontinue them.
- Second, on distrust, the law need not be seen as a distrustful enterprise. The law can be seen more optimistically as a coordinating enterprise. As such, law would exist even if we were all well intentioned and trusting.⁸ The thought is that even angels would need to have a legal system. Also, the law can be seen as evidence of our wish to respect each other reciprocally as equal moral agents and equal members of a community.⁹

⁸ For a defence of the view that even angels and morally perfect people would need a state, see Kant, Immanuel [1797] *Perpetual Peace: First Supplement*, and see Kavka, Gregory (1995), 'Why Even Morally Perfect People Would Need Government' in *Social Philosophy and Policy*, 12, 1-18.

⁹ See, Christiano, Thomas (2008), *The Constitution of Equality*. Oxford: Oxford University Press. See also,

- Third, on laws and sausages, here we must look to the degree of conscience and ethical sensitivity that is available to politicians, and to the processes by which laws are enacted. The ideal of the just, democratic legislative process may remain illusive, because morality is complex and not all competing values can win the day. But, there's a big gap between acknowledging the plurality of moral values and allowing powerful lobbyists, special interest groups, and big money to hijack the democratic process.
- Fourth, on the law being about rights not virtue, the law can model virtue for us in many ways:
 - a. In showing that disputes should be resolved through discussion not force; the law models the giving of reasons;
 - b. In giving the defendant a place to speak and to be heard; showing the moral importance of listening;
 - c. In adopting policies that demonstrate generosity, inclusiveness, toleration, compassion, forgiveness, decency, and respect. For instance, the law can model generosity to strangers in need by enacting a substantial foreign support budget, making generous contributions to global public funds,¹⁰ and having immigration policies that are as welcoming as possible to asylum seekers.
 - d. In having institutional arrangements that practice what the law preaches (when what it preaches is morally sound); a legal system that instructs its members against invidious discrimination based on sex, age, ethnicity, disability, nationality, or sexual orientation can set a good moral example by ensuring that its own institutions are non-discriminatory.
- Finally, on funding cuts and institutional constraints, here again we have some choices.

The Legal Culture

The other set of professional pressures on lawyers come from the culture within legal practice. Culture, as Martin Aylward puts it, is the collective movement of hearts and minds. The culture within a country's legal practice is influenced certainly by features of its legal system, but it's also shaped by the traditions, expectations, and reputational pressures that lawyers put on each other.

Lawyerly professionalism is, therefore, concerned with how lawyers are seen and how they wish to be seen by each other. This notion of *professionalism* echoes Mencken's facetious notion of *conscience* as the inner voice that warns us others might be looking. This means, of course, that professionalism does not necessarily track morality.

But, the lawyer's concern that other lawyers in her firm, her club, or the court might be looking is significant both to understanding what lawyers are up against if they want to live ethically, and to understanding what cultural changes need to occur to make living ethically more accessible to lawyers. The salient questions are:

- How does a lawyer wish to be seen these days?
- Who are the admired lawyers within the legal profession?

Rawls, John (1971), *A Theory of Justice*. Harvard: Harvard University Press.

¹⁰ See Pogge, Thomas (2007), *World Poverty and Human Rights*. 2nd edn, Polity; and Pogge, Thomas (2005), 'Real World Justice' in *Journal of Ethics* 9: 1-2, 29-53.

- What things would a ‘professional’ lawyer not do, or not wish to be seen to do, in our present age?

I believe that, within legal practice in the UK, North America, and Ireland, the lawyers who are admired by other lawyers are those who win cases, who make money for their firm, who make their firm ‘look good’. I believe there’s admiration for the lawyers who seem to work the longest, bring in the most clients, produce the most work in the quickest time, know the law most thoroughly, dominate negotiations, convince with confidence and authority, are efficient, are effective, and get their way.

Some of these ambitions are compatible with Justice (i.e. knowing the Law thoroughly, being indefatigable). But they don’t *necessarily* serve Justice, or kindness, empathy, generosity, compassion, gratitude, and moral concern. They can just as easily serve the opposite. When that’s the case, these ambitions are not about mediation, listening, reconciliation, or restoration. Instead, they’re competitive, antagonistic, tribal, and selfish.

As an aside, a former criminal defence solicitor highlighted to me ‘the lack of opportunity for lawyers to thrive in corporate law firms unless they are prepared to sacrifice everything else in the pursuit of financial reward and the prestige of partnership.’

This solicitor reported that, on the first day as a trainee in a commercial firm, ‘the senior partner told us that we should go through our address books and strike out anyone who might be an embarrassment to our career and if there was anyone who might be useful to the firm then we should give their contact details to the senior partner. He also told us to try to take one day off each week and said that the firm won its most important client because he was in the office at 11pm on Christmas Eve one year. In this way, we were expected to put the interests of the firm ahead of our obligations to other people and causes,’ which has ramifications for the culture in the firm. And, it’s been pointed out to me that these capitalist pressures begin in Law School.

How might lawyers reorient their collective attention toward living ethically? What would they need to do?

We tend to assume that cultures change slowly. But that’s not always true. Kwame Anthony Appiah points out in his book *Honor Code* that appeals to honour can play a significant role in moral revolutions.¹¹ The examples Appiah gives are Chinese foot-binding, duelling in Britain, and honour-killing in Pakistan. He argues that the Chinese gave up foot-binding because it came, within a generation, to be seen as a stain on the national honour of China.

Duelling, he says, ended very quickly in England in the mid-19th century because it was no longer honourable for an aristocrat to do it, and the reason it was no longer honourable is that not only aristocrats were doing it. Not only aristocrats saw themselves as allowed to do it; this was one effect of democratisation. When others started to do it, it didn’t distinguish the aristocrat anymore. Also, with democratisation, it wasn’t only the aristocrats’ opinions about the practice that mattered.

On honour killing in Pakistan, Appiah says that this moral revolution hasn’t happened yet. But, what needs to happen is for people in Pakistan to reflect and say: Look at how this practice makes us look. ‘In order to see what’s bad about how it makes us look, we have to understand that it’s wrong. Honour here is working to reinforce moral argument, it’s not working against morality.’

Appiah notes that many of the practices he discusses were known to be morally wrong long before they died out. When they did die out it was changes in people’s sense of honour,

¹¹ Appiah, Kwame Anthony (2011), *Honor Code: How Moral Revolutions Happen*. Norton.

sense of how they wished to be seen, that was effective, and not changes in their understanding of what was wrong.

If honour is a useful cultural currency in moral revolutions, then the answer for our purposes may lie in lawyers coming to revise their collective sense of what it is honourable to do as a lawyer.

How might lawyers come to see some of their practices – the cost cutting, profit seeking, mendacious, win-at-all costs strategies – as a stain on the collective honour of their profession? How could circumstances change such that it's no longer honourable among lawyers to do all the things that have earned lawyers, as a profession, the epithets I listed at the beginning? How do we make it ridiculous or dishonourable to get a client off no matter what?

4. Some Proposals

- Give lawyers more competition for work not only from other lawyers, but from other professions, such as notaries, tax advisors, mediators, and citizen advocates. Give people more options in both criminal and civil proceedings.
- Orient the competition among lawyers not around their track record of winning or their firm's prestige on the business streets, but around their ethical approval rating. Give each firm a formal human rights rating or ethical standards rating that includes the number of pro bono cases they take on, their transparency about their fees, their levels of re-investment of profits into public defender funds, etc.
- Change lawyers' views on what is lawyerly. It's unjust to try to win at all costs, to have exorbitant fees, to have grossly imbalanced resources between legal teams. Develop norms that it is dishonourable and unprofessional to allow, indulge, encourage, or engage in devious practices, as they bring ill repute to the practice of lawyering, and to the Law.
 - Practising lawyers I've spoken to say that most lawyers believe that these norms already exist within the profession, that there are very strong norms about what is good professional practice, and that most lawyers believe they respect these norms. The problem is that the rhetoric does little to actually reward behaviour that conforms to professional ideals of justice. In the UK, for instance, the government is willing to penalise lawyers financially who prioritise their clients' interests over the resource priorities of the criminal justice system. Juliet Horne informed me that, last year, the Ministry of Justice's 'Transforming legal aid' consultation proposed to pay the same fee to a lawyer regardless of whether the client pleaded guilty or had a trial, despite the fact that a trial typically takes considerably more time to prepare and run.
- Look for other models of honour in some of our best ideas about the legal system, i.e. in the 'rule of law' rather than the rule of man, in justice and its links to virtue and conscience.
- Have firms take public stands on ethical standards of lawyering: 'We won't do x and we won't work with firms that do do x.' (Appiah observes that we need enough people to commit themselves to a new norm or convention; we need a social movement for such commitments to be effective.)

- UK Conservative MP, Charlie Elphicke, who was formerly a tax lawyer, has proposed that it be illegal for lawyers to give advice on how to avoid tax. He wants it to become shameful for lawyers to boast at dinner parties that they've helped a client to abuse the tax system.¹²
- Adopt a standard income policy or even maximum salary policy. If lawyers were paid a fixed, industry-regulated amount regardless of results, and didn't get a percentage of any damages, there would be less incentive to maximise profits. This would divorce winning from financial gain.
- Make all lawyers public servants. We have respect for the police, some fear for them too, and a deep hope that they will act as they should, act as we need them to act. When we hear of police corruption, we hope it's anomalous. We don't assume it's representative of the whole profession.
- Just as the police handle everything, so too could public lawyers. If lawyers were all public servants, then some of the perversions of private interest and private gain might be avoided.
 - A more modest option: Set up a scheme whereby lawyers are paid fixed amounts per service. There is such a scheme in Austria and Germany. (Reportedly, lawyers also do not have the same negative reputation there that they have in Anglo-American countries.)
- Revise who lawyers think is their client. The lawyer serves their direct client, but they also serve the public, just as the police serve the victim, but also the public, and indeed the suspect. The law is a public instrument, a public creation; it is public property, a public good. Lawyers are custodians of that public good.
- Change our practices in Law Schools: Christopher Cowley has suggested to me that law school admissions could be changed so that high grades aren't the only criterion, but an interview and some (semblance of) altruistic spirit might also become a criterion, as with medical school. UCL Medical School: 'It is also considered important to ensure that an applicant's attitudes and values are such that he or she can reasonably be admitted to the medical profession.'
 - Law School could be made a graduate programme in the UK and Ireland, as it is in North America, so that first-years are less mouldable to the culture.
 - The curriculum could be adjusted so that zero-sum adversarial advocacy is put in the background, and the role of the lawyer as moderator and mediator (more than just the judge) is foregrounded.
- Lawyers could work more closely with medical counsellors and psychiatrists. Many people want to be heard; they want to know what happened; they want closure, peace of mind, restoration of respect and self-respect. These things are rarely bought through protracted, antagonistic, money-driven legal battles.

¹² Cross, Michael (2014) 'Ban Lawyers Giving Tax Advice, Tory MP Urges' *Law Gazette*, 16 June 2014: <http://www.lawgazette.co.uk/law/ban-lawyers-giving-tax-advice-tory-mp-urges/5041702.fullarticle>

Conclusion

When lawyers get it right they are some of the greatest of our moral models. They're the ones who've battled against some of the hardest opponents there can be to ethical living - power, money, legal discretion, political pressure, prestige – and have held on to their integrity. I'd like to close with a quotation from Abraham Lincoln:

There is a vague popular belief that lawyers are necessarily dishonest. I say vague, because when we consider to what extent confidence and honors are reposed in and conferred upon lawyers by the people, it appears improbable that their impression of dishonesty is very distinct and vivid. Yet the impression is common, almost universal. Let no young man choosing the law for a calling for a moment yield to the popular belief. Resolve to be honest at all events; and if in your own judgment you cannot be an honest lawyer, resolve to be honest without being a lawyer. Choose some other occupation, rather than one in the choosing of which you do, in advance, consent to be a knave.¹³

¹³ Lincoln, Abraham (1850), Notes for a Law Lecture.