Judicial Inquiry Commission 800 SOUTH MCDONOUGH STREET

800 SOUTH MCDONOUGH STREET SUITE 201 MONTGOMERY, ALABAMA 36104

December 13, 1978

The Judicial Inquiry Commission has considered your request for an opinion concerning whether a judge may engage in remunerative activity such as accounting or income tax work.

From your request, it appears that you plan to engage in this type of work upon retirement. Such being the case, it is the opinion of this Commission that a retired judge may engage in the described work since this Canon is inapplicable to retired judges.