DISCIPLINARY REVIEW BOARD

OF THE

SUPREME COURT OF NEW JERSEY

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RICHARD J, HUGHES JUSTICE COMPLEX P.O. BOX 962 TRENTON, NEW JERSEY 08625-0962 (609) 292-1011 ELLEN A. BRODSKY CHIEF COUNSEL

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COLIN T. TAMS
KATHRYN ANNE WINTERLE
ASSISTANT COUNSE.

September 23, 2014

VIA CERTIFIED MAIL, R.R.R. & REGULAR MAIL

Leonard S. Miller
c/o Robert B. Hille, Esq.
McElroy, Deutsch, Mulvaney
& Carpenter, LLP
1300 Mt. Kemble Avenue
P.O. Box 2075
Morristown, New Jersey 07962-2075

Re: <u>In the Matter of Leonard S. Miller</u>

Docket No. DRB 14-178

District Docket No. XIV-2013-0008E

LETTER OF ADMONITION

Dear Mr. Miller:

The Disciplinary Review Board has reviewed the motion for discipline by consent filed by the Office of Attorney Ethics (OAE) in the above matter, pursuant to \underline{R} . 1:20-10(b). Following a review of the record, the Board determined to grant the motion and impose an admonition.

Specifically, the Columbia Bank notified the OAE that, on several occasions, you made electronic transfers from your IOLTA account to cover overdrafts in your business account and that you made such transfers on other occasions. The OAE, thus, conducted a demand audit of your trust and business account

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records for the period from October 2011 to December 2013. The audit disclosed electronic transfers from your trust account to disbursement business account, account The audit further revealed recordkeeping account. several improprieties: (1) errors in information recorded in client ledgers (for instance, check numbers and dates); (2) lack of fully descriptive client ledgers; (3) lack of running balances for individual clients on the clients' ledgers; (4) failure to promptly remove earned fees from the trust account; and (5) failure to perform monthly three-way reconciliations. Your conduct was unethical and violated RPC 1.15(d) and R. 1:21-6.

In mitigation, the Board considered that you have been a member of the New Jersey bar for forty-nine years without prior incident and that you readily admitted your misconduct by consenting to discipline.

Your conduct has adversely reflected not only upon you as an attorney but also upon all members of the bar. Accordingly, the Board has directed the issuance of this admonition to you. R. 1:20-15(f)(4).

A permanent record of this occurrence has been filed with the Clerk of the Supreme Court and the Board's office. Should you become the subject of any further discipline, it will be taken into consideration.

The Board has also directed that the costs of the disciplinary proceedings be assessed against you. An invoice of costs will be forwarded under separate cover.

Very truly yours,

Ellen A. Brodsky

Chief Counsel

EAB/sl

c: See attached list

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C: Chief Justice Stuart Rabner
 Associate Justices
 Bonnie Frost, Chair
 Disciplinary Review Board
 Mark Neary, Clerk
 Supreme Court of New Jersey
 Gail G. Haney, Deputy Clerk
 Supreme Court of New Jersey (w/ethics history)
 Charles Centinaro, Director
 Office of Attorney Ethics
 Maureen G. Bauman, Deputy Ethics Counsel
 Office of Attorney Ethics