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SUPREME COURT OF NEW JERSEY

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November 18, 2002

Certified Mail – R.R.R. and Regular Mail

Lionel A. Kaplan, Esq.
Joseph D. Kaplan & Son
70 North Montgomery Street
Trenton, N.J. 08608

CORRECTED LETTER

Re: In the Matter of Lionel A. Kaplan
Docket No. DRB 02-259
LETTER OF ADMONITION

Dear Mr. Kaplan:

The Disciplinary Review Board has reviewed your conduct in the above matter and has concluded that it was improper. Specifically, although you knew that law firm funds had been deposited in your firm's trust account in 1987 following a former employee's embezzlement, you failed to keep records of the withdrawals against the funds and allowed the funds to remain in the account until 2001. You also failed to supervise your firm's bookkeeper, who did not maintain the records required by R. 1:21-6. In summary, you violated RPC 1.15(a) (commingling of personal and trust funds), RPC 1.15(d) (recordkeeping deficiencies) and RPC 5.3 (failure to supervise a non-lawyer employee).

In imposing only an admonition, the Board took into account your cooperation with the Office of Attorney Ethics, including entering into a disciplinary stipulation; your previously unblemished thirty-year legal career; the fact that no clients were harmed; the fact that you believed you had hired a competent bookkeeper, who had been recommended and trained by the firm's accountants; and your immediate retention of

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accountants to reconstruct your records, supervise your bookkeeper and perform monthly trust account reconciliations.

Your conduct 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,


Robyn M. Hill

RMH:jge:sw

c: Chief Justice Deborah T. Poritz
Associate Justices
Stephen W. Townsend, Clerk, Supreme Court of New Jersey
Rocky L. Peterson, Chair, Disciplinary Review Board
David E. Johnson, Jr., Director, Office of Attorney Ethics
Lee A. Gronikowski, presenter, Office of Attorney Ethics
Mark J. Fliedner, Respondent's Counsel