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February 28, 2014

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

Samuel M. Manigault, Esq.
c/o Bernard K. Freamon, Esq.
Seton Hall University
One Newark Center
Newark, NJ 07102

RE: In the Matter of Samuel M. Manigault
Docket No. DRB 13-370
District Docket No. XIV-2012-0638E
LETTER OF ADMONITION

Dear Mr. Manigault:

The Disciplinary Review Board has reviewed the motion for discipline by consent (reprimand or such lesser discipline as the Board may deem warranted), filed by the Office of Attorney Ethics (OAE) in the above matter, pursuant to R. 1:20-10(b). Following a review of the record, the Board determined to grant the motion and to impose an admonition.

Specifically, a random audit conducted by the OAE revealed an unidentified balance of \$47,040.27 in your attorney trust account. You were unable to identify the clients or third parties associated with these funds. Further, you did not keep a running cash balance for your attorney trust account checkbook and failed to reconcile the client ledger account balance with your monthly trust account bank statements. Your conduct was

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unethical and a violation of RPC 1.15(d).¹

In imposing only an admonition, the Board considered that you acknowledged your wrongdoing by entering into a stipulation with the OAE, that nothing in the record indicates any harm to clients or third parties, and that you have no disciplinary history in over eighteen years at the bar.

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).

The Board also directed that you transfer forthwith the unidentified trust funds to the Superior Court Trust Fund, as provided by R. 1:21-6(j), and provide proof to the OAE that you have done so. Those funds have remained in your account for over two years and the owners of the funds have remained unidentified for well over one year, since reasonable efforts to find them have failed.

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 cost of the disciplinary proceedings be assessed against you. An invoice of costs will be forwarded under separate cover.

Very truly yours,



Isabel Frank

Acting Chief Counsel

¹ Although the stipulation cited RPC 1.15(a) (failure to safeguard trust funds), the maintenance of unidentified trust funds in the trust account is, more properly, a recordkeeping irregularity and, therefore, a violation of RPC 1.15(d). In the Matter of William E. Gahwyler, Jr., DRB 13-195 (December 17, 2013) (slip op. at 5).

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IF/tk

c: Chief Justice Stuart Rabner
Associate Justices
Bonnie C. Frost, Chair
Disciplinary Review Board (via email)
Mark Neary, Clerk
Supreme Court of New Jersey
Gail G. Haney, Deputy Clerk
Supreme Court of New Jersey (w/ethics history)