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SUPREME COURT OF NEW JERSEY

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March 24, 1995

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

David S. Kaufman, Esq.
REDACTED - CONFIDENTIAL

RE: In the Matter of David S. Kaufman
Docket No. DRB 95-024
Letter of Admonition

Dear Mr. Kaufman:

The Disciplinary Review Board has reviewed your conduct in the above matter and has concluded that it was improper. Specifically, a random audit of your attorney books and records conducted by the Office of Attorney Ethics in 1990 uncovered an \$18,000 shortage in your trust account. The shortage arose as a result of bank charges, monthly withdrawals for attorney fees earned but not deposited into the trust account and disbursements for filing fees in excess of funds received from clients. In addition, a \$700 shortage was caused by employee theft. The random audit also disclosed several recordkeeping deficiencies in connection with your trust account stemming from your failure to oversee its maintenance, which you delegated to office employees. By neglecting your recordkeeping responsibilities, you also permitted your partner, Steven E. Garshell, albeit unintentionally, to commingle personal funds in the trust account. Your conduct was unethical and in violation of RPC 1.15 and RPC 5.3.

In imposing only an admonition, the Board considered that no disciplinary infractions had been sustained against you since your admission to the New Jersey bar in 1966. The Board also noted that you cooperated fully with the Office of Attorney Ethics and that you took immediate action to remedy the recordkeeping deficiencies.

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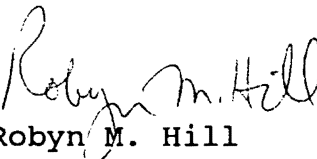
In the Matter of David S. Kaufman

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

Very truly yours,


Robyn M. Hill

RMH/rt

cc: Chief Justice Robert N. Wilentz
Associate Justices
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Clerk, Supreme Court of New Jersey
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