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RICHARD J. HUGHES JUSTICE COMPLEX
P.O. BOX 962
TRENTON, NEW JERSEY 08625-0962
(609) 815-2920

TIMOTHY M. ELLIS
CHIEF COUNSEL
NICOLE M. ACCHIONE
FIRST ASSISTANT COUNSEL
BARRY R. PETERSEN, JR.
DEPUTY COUNSEL

FRANCES L. BOWDRE
SALIMA ELIZABETH BURKE
NICHOLAS LOGOTHETIS
ASSISTANT COUNSEL

ALISA H. THATCHER
AMY MELISSA YOUNG
ASSOCIATE COUNSEL

April 30, 2024

VIA CERTIFIED, REGULAR & ELECTRONIC MAIL

Bruce Steven Gates
c/o Mark M. Tallmadge, Esq.
Bressler, Amery & Ross
325 Columbia Turnpike, Suite 301
Florham Park, New Jersey 07932
mtallmadge@bressler.com

Re: In the Matter of Bruce Steven Gates
Docket No. DRB 24-037
District Docket No. XIV-2022-0347E
LETTER OF ADMONITION

Dear Mr. Gates:

The Disciplinary Review Board has reviewed the motion for discipline by consent (admonition) filed by the Office of Attorney Ethics (the OAE) in the above matter, pursuant to R. 1:20-10. Following a review of the record, the Board granted the motion and determined to impose an admonition for your violation of RPC 1.15(d) (failure to comply with the recordkeeping requirements of R. 1:21-6).

During the relevant period, you maintained an attorney trust account (ATA), as well as two attorney business accounts (ABAs), one of which you

closed in May 2022. On February 17, 2022, you attended the OAE's Trust and Business Accounting class. In addition, in or around February 2022, the OAE brought to your attention issues relating to your recordkeeping; however, these issues did not lead to allegations of unethical conduct.

By letters dated November 17, 2022 and January 31, 2023, the OAE requested that you produce financial books and records associated with your practice. Through counsel, you replied to each of the OAE's letters and submitted the requested documents. You likewise complied with the OAE's investigation by taking part in a demand interview on March 8, 2023.

The OAE's review of your financial books and records revealed that, between January and December 2022, you failed to properly reconcile your monthly ATA checkbook balance, bank statement balance, and client trust ledger balances, in violation of R. 1:21-6(c)(1)(H)), and failed to include monthly totals in your ATA and ABA receipts and disbursements journals, in violation of R. 1:21-6(c)(1)(A) and (H).

By letter dated March 13, 2023, the OAE informed you of these deficiencies and your obligation to correct them. You then hired an accountant to assist you and, in April and May 2023, submitted to the OAE documentation demonstrating that you had corrected your recordkeeping deficiencies.

Based on the above facts, you stipulated that you violated RPC 1.15(d).

Moreover, you failed to correct recordkeeping issues that the OAE previously had brought to your attention. Indeed, you failed to reconcile your ATA despite contemporaneously attending a trust and business accounting course.

In imposing only an admonition, the Board accorded considerable mitigating weight to your full cooperation with the OAE's investigation; correction of the recordkeeping deficiencies at issue; and entry into a disciplinary stipulation, whereby you accepted responsibility for your misconduct and conserved disciplinary resources. Further, and in compelling

mitigation, the Board weighed your lack of formal discipline in forty years at the bar.

Your conduct has adversely reflected not only on you as an attorney but also on 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, this admonition will be taken into consideration.

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

Very truly yours,

/s/ Timothy M. Ellis

Timothy M. Ellis
Chief Counsel

TME/akg

c: Chief Justice Stuart Rabner
Associate Justices
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Disciplinary Review Board (e-mail)
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Office of Attorney Ethics (e-mail)
Diane M. Yandach, Deputy Ethics Counsel
Office of Attorney Ethics (regular mail and e-mail)
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