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STATE BAR COURT
CLERK'S OFFICE
LOS ANGELES

PUBLIC MATTER

STATE BAR COURT OF CALIFORNIA

HEARING DEPARTMENT - LOS ANGELES

In the Matter of)	Case Nos. 16-O-16809
)	(16-O-16842)-YDR
BRUCE JOSEPH TACKOWIAK,)	
)	DECISION AND ORDER OF
A Member of the State Bar, No. 146700.)	INVOLUNTARY INACTIVE
_____)	ENROLLMENT

Introduction¹

Bruce Joseph Tackowiak (Respondent) is charged with nine counts of misconduct in two client matters. The charges include failure to maintain client funds in trust, failure to account, failure to pay client funds promptly, misappropriation, failure to perform legal services with competence, improper withdrawal, and failure to cooperate with two State Bar investigations. The Office of Chief Trial Counsel of the State Bar of California (OCTC) has the burden of proving these charges by clear and convincing evidence.²

The court finds Respondent culpable on eight of the nine counts of misconduct. Based on the present misconduct and the factors in aggravation and mitigation, the court recommends that Respondent be disbarred.

¹ Unless otherwise indicated, all references to rules refer to the State Bar Rules of Professional Conduct. Furthermore, all statutory references are to the Business and Professions Code, unless otherwise indicated.

² Clear and convincing evidence leaves no substantial doubt and is sufficiently strong to command the unhesitating assent of every reasonable mind. (*Conservatorship of Wendland* (2001) 26 Cal.4th 519, 552.)



Significant Procedural History

OCTC initiated this proceeding by filing a Notice of Disciplinary Charges (NDC) on December 19, 2017. Respondent filed a response to the NDC on January 10, 2018. OCTC was represented by Supervising Attorney William S. Todd. Respondent represented himself.

On January 19, 2018, OCTC served a request for discovery on Respondent. Respondent did not respond to the request for discovery.

Respondent and Mr. Todd both attended the January 23, 2018 in-person status conference held in this matter. During the status conference, this court ordered the parties to file pretrial conference statements on or before April 2, 2018. That ruling was memorialized in an order filed and served on the parties on January 31, 2018. Respondent did not subsequently file or serve a pretrial statement.

On February 26, 2018, OCTC filed a motion to compel Respondent to produce responses to the request for discovery. Respondent did not file a response to the motion to compel.

By order filed March 15, 2018, Respondent was ordered to respond to the request for discovery and provide the documents sought therein. This order provided that Respondent's witnesses and documents would be excluded at trial if he failed to comply within five court days after service of the order. Thereafter, Respondent did not serve OCTC with a response to the request for discovery or turn over any of the requested documents.

A one-day trial was held on May 16, 2018. Based on Respondent's failure to comply with the court's March 15, 2018 order, as well as his failure to file and serve a pretrial statement, Respondent's witnesses and documents were excluded at trial.³ (See Rules Proc. of State Bar, rule 5.101(E).)

³ Respondent was still permitted to present his own testimony.

This matter was taken under submission following the trial. The parties were given two weeks to file closing briefs. OCTC timely filed its closing brief on May 30, 2018. Respondent did not file a closing brief.

Findings of Fact and Conclusions of Law

Respondent was admitted to the practice of law in California on June 11, 1990, and has been a member of the State Bar of California at all times since that date.

As the parties did not stipulate to undisputed facts, the following findings of are based on the evidence admitted at trial.

Case No. 16-O-16809 – The Temores Matter

Facts

In October 2015, Santiago Temores (Temores) hired Respondent to represent him in a dissolution matter. Temores liquidated a retirement account and – upon Respondent’s instructions – signed-over the proceeds to Respondent. (Exhibit 5, p. 104.) Temores’s liquidated retirement funds totaled \$29,041.54. On October 23, 2015, Respondent deposited the entire amount of the liquidated retirement funds into his client trust account at Wells Fargo (CTA). (Exhibit 5, p. 2.)

After Temores sold his home, he had the \$160,062.95 in sale proceeds paid to Respondent. Respondent deposited the entire amount of the home sale proceeds into his CTA on December 28, 2015. (Exhibit 5, p. 9 & pp. 109-110.)

In total, Respondent deposited \$189,104.49 (\$29,041.54 + \$160,062.95) of Temores’s funds into his CTA.

On August 22, 2016, Temores advised Respondent in writing that he was terminating his services. Soon thereafter, Respondent provided Temores a document entitled “Final Accounting.” The final accounting stated that it was “FOR PROFESSIONAL SERVICES

RENDERED [¶] October 2015 Through August 2016.” (Exhibit 7, p. 18.) The final accounting went on to state the following:

CURRENT BILLING

DEPOSITS	\$180,000.00
RELEASED	\$57,552.00
COSTS	\$00,316.95
	<u>\$(-57,868.95)</u>
SUBTOTAL	\$122,131.05
RETURNED	\$103,000.00
(Includes Discount Below; And, Paid as Follows: 2-checks as follows \$24,000.00 & \$76,000.00[)]	
TOTAL PAID FEES & EXPENSES	\$19,131.05
DISCOUNT DUE	\$3,000.00
(to be paid by Attorney to Client on or before February 1, 2017)	

Temores did not dispute the “released” sum of \$57,552 which was paid to others as agreed, on Temores’s behalf. Temores did, however, dispute other figures on the Final Accounting. First, the “deposits” incorrectly stated that the total amount deposited in trust for Temores in Respondent’s CTA was \$180,000 rather than the \$189,104.49 Respondent actually received from Temores. Accordingly, Respondent received an additional \$9,104.49 in client funds that was not reflected in the final accounting. Second, Respondent only returned \$100,000 to Temores. Respondent never paid Temores the \$3,000 “discount,” despite his statement on the final accounting that it would be paid on or before February 1, 2017.

After Respondent failed to pay Temores’s “discount” by February 2017, Temores sued Respondent in small claims court to recover the \$3,000. Temores prevailed in the small claims action, but Respondent still has not paid the outstanding \$3,000 owed to Temores. In addition, Respondent has neither accounted for nor paid Temores the \$9,104.49 in “deposits” that were not recorded in the final accounting.

Between the outstanding \$3,000 “discount” and the \$9,104.49 in unaccounted client deposits, Respondent failed to disburse \$12,104.49 in client funds to Temores. On July 13, 2016, the balance in Respondent’s CTA fell below \$12,104.49, to \$5,458.67. (Exhibit 5, p. 31.) The balance in Respondent’s CTA remained below \$12,104.49 between July 13 and December 31, 2016.⁴ During that period and as of August 22, 2016, (the day Temores submitted his termination letter), Respondent’s CTA balance remained at \$5,458.67. On Respondent’s CTA balance hit a low-water mark of \$2,008.67 on November 30, 2016. (Exhibit 5, pp. 33 & 44.)

On or about April 25 and July 25, 2017, OCTC mailed investigation letters to Respondent at his membership records address. Both of these letters requested that Respondent address the allegations of misconduct being investigated in case No. 16-O-16809. Respondent received these letters but did not respond to them.

Conclusions of Law

Count One – Rule 4-100(A) [Failure to Maintain Client Funds in Trust]

Rule 4-100(A) provides that all funds received or held for the benefit of clients must be deposited in a client trust account and no funds belonging to the attorney or law firm must be deposited therein or otherwise commingled therewith, except for limited exceptions. In Count One, OCTC charges Respondent with willfully violating rule 4-100(A) by failing to maintain client funds in trust to which Temores was entitled.

OCTC established by clear and convincing evidence that Respondent should have held at least \$12,104.49 in trust for Temores (comprised of the unaccounted for \$9,104.49 sum which was originally deposited into the CTA and the \$3,000 “discount”). As noted above, Respondent’s CTA balance dipped to \$5,458.67 on July 13, 2016, and subsequently dipped down to \$2,008.67 on November 30, 2016.

⁴ The CTA records in Exhibit 5 only go up to December 31, 2016.

By failing to maintain a CTA balance of \$12,104.49 on behalf of Temores, Respondent failed to maintain client funds in trust, in willful violation of rule 4-100(A).⁵ However, the court assigns no additional weight to this charge since, as discussed below, the same facts support the section 6106 violation in Count Four. (*In the Matter of Sampson* (Review Dept. 1994) 3 Cal. State Bar Ct. Rptr. 119, 127 [no additional weight given to rule 4-100(A) charges dealing with same misconduct addressed by section 6106 charges].)

Count Two – Rule 4-100(B)(3) [Failure to Account]

Rule 4-100(B)(3) provides that an attorney must maintain records of *all* client funds, securities, and other properties coming into the attorney's possession and render appropriate accounts to the client regarding such property. The final accounting Respondent provided to Temores omitted \$9,104.49 from the total amount of the entrusted funds Respondent received and deposited on Temores's behalf. By failing to provide an accurate accounting which included all funds entrusted to Respondent by Temores, Respondent failed to render an accurate accounting of all client funds, in willful violation of rule 4-100(B)(3).

Count Three – Rule 4-100(B)(4) [Promptly Pay/Deliver Client Funds]

Rule 4-100(B)(4) requires an attorney to promptly pay or deliver, as requested by the client, any funds, securities, or other properties in the attorney's possession which the client is entitled to receive. Temores terminated Respondent's legal services on August 22, 2016. Shortly thereafter, Respondent provided Temores with a final accounting but failed to return \$12,104.49 in client funds to Temores. By failing to promptly return \$12,104.49 in entrusted funds, Respondent willfully violated rule 4-100(B)(4).

⁵ The amounts alleged in Counts One, Three, and Four of the NDC differ considerably from this court's findings. Nonetheless, Respondent received adequate notice of the allegations that he failed to maintain Temores's funds in trust (Count One), failed to pay client funds promptly (Count Three), and misappropriated Temores's funds (Count Four). (Rules Proc. of State Bar, rule 5.41(B)(2) [NDC must contain facts describing the violations in sufficient detail to permit preparation of defense].)

Count Four – § 6106 [Moral Turpitude- Misappropriation]

Section 6106 provides, in part, that the commission of any act involving dishonesty, moral turpitude, or corruption constitutes cause for suspension or disbarment. “[A]n attorney’s failure to use entrusted funds for the purpose for which they were entrusted constitutes misappropriation. [Citation.]” (*Baca v. State Bar* (1990) 52 Cal.3d 294, 304.) While moral turpitude generally requires a certain level of intent, guilty knowledge, or willfulness, the law is clear that where an attorney’s fiduciary obligations are involved, particularly trust account duties, a finding of gross negligence will support such a charge. (*In the Matter of Blum* (Review Dept. 2002) 4 Cal. State Bar Ct. Rptr. 403, 410.)

Here, Respondent knew or should have known that he was required to maintain \$12,104.49 in trust on Temores’s behalf. By August 22, 2016, Respondent’s CTA had dipped to \$5,458.67.⁶ Respondent was, at a minimum, grossly negligent when he took \$6,645.82 (\$12,104.49 - \$5,458.67) of Temores’s funds from his CTA for his own purposes. By misappropriating \$6,645.82 of Temores’s funds through gross negligence, Respondent committed an act involving moral turpitude and dishonesty, in willful violation of section 6106.

Count Five – § 6068, subd. (i) [Failure to Cooperate]

Section 6068, subdivision (i), provides that an attorney has a duty to cooperate and participate in any disciplinary investigation or other regulatory or disciplinary proceeding pending against the attorney. Count Five alleges that Respondent violated section 6068, subdivision (i), by failing to respond to OCTC’s April 25 and July 25, 2017 investigation letters which Respondent received. Both letters requested that Respondent address the allegations of misconduct being investigated in case No. 16-O-16809.

⁶ As noted above, Respondent’s CTA dipped to \$2,008.67 in November 2016; however, the NDC alleged misappropriation between on or about October 23, 2015 and on or about August 22, 2016.

Respondent acknowledged that he did not respond to either of the investigatory letters sent to him at his membership records address. By not responding to the April 25 and July 25, 2017 letters, Respondent is culpable of failing to cooperate in a disciplinary investigation, in willful violation of section 6068, subdivision (i).

Case No. 16-O-16842 – The Cacatian Brothers Matter

Facts

On June 28, 2014, Mark, Michael, and Mariano Cacatian (the Cacatian Brothers) hired Respondent to transfer inherited real property from a trust held in their mother's name to the Cacatian Brothers.⁷ Pursuant to the retainer agreement, the Cacatian Brothers agreed to pay Respondent legal fees in the amount of \$3,000 according to a payment schedule.

Several receipts from Respondent reflect that the Cacatian Brothers collectively paid Respondent a total of \$2,250 between April and October 2014. The \$2,250 consisted of \$1,750 for legal fees and \$500 paid for a "CPA attorney." (Exhibit 11.)

Michael Cacatian and his brother, Mark, inquired on various occasions as to the status of their real estate matter. Often the brothers were unsuccessful in their efforts to speak with Respondent. On the few occasions they did speak with him, Respondent simply said he would finish their case. Despite his repeated assurances, Respondent continued to not accomplish anything on the Cacatian Brothers' matter. And there is no indication that Respondent ever retained or otherwise consulted with a "CPA attorney."

On February 10, 2016, Michael travelled from Northern California to Los Angeles in an effort to meet with Respondent due to the lack of progress on the Cacatian Brothers' legal matter. It is unclear, however, whether or not that meeting took place.

⁷ At some point before the Cacatian Brothers hired Respondent in connection with the real estate matter, Mark Cacatian hired Respondent to provide legal services in connection with a bankruptcy matter. Those services are not the subject of this disciplinary proceeding.

On April 28, 2016, almost two years after Respondent was initially retained by the Cacatian Brothers, they terminated his services. (Exhibit 12.) Respondent's services were terminated because he failed to provide any of the services for which he had been retained. In addition to terminating Respondent, Michael Cacatian requested a full refund of the fees paid to Respondent by the Cacatian Brothers and advised him that they had retained a new lawyer.

Respondent did not provide the Cacatian Brothers with either an accounting for or a refund of any of the monies they paid him. In about 28 days, the Cacatian Brothers' new lawyer completed the work that Respondent was hired to perform.

On or about November 23, 2016 and January 6, 2017, OCTC mailed investigation letters to Respondent at his membership records address. Both of these letters requested that Respondent address the allegations of misconduct being investigated in case No. 16-O-16842. Respondent received these letters, but did not respond to them.

Conclusions of Law

Count Six – Rule 3-110(A) [Failure to Perform Legal Services with Competence]

Rule 3-110(A) provides that an attorney must not intentionally, recklessly, or repeatedly fail to perform legal services with competence. By failing to perform any of the work for which he had been retained by the Cacatian Brothers, Respondent intentionally failed to perform legal services with competence in willful violation of rule 3-110(A).

Count Seven – Rule 3-700(A)(2) [Improper Withdrawal from Employment]

Rule 3-700(A)(2) prohibits an attorney from withdrawing from employment until the attorney has taken reasonable steps to avoid reasonably foreseeable prejudice to the client's rights, including giving due notice to the client, allowing time for the employment of other counsel, and complying with rule 3-700(D) and other applicable rules and laws. OCTC charges Respondent with constructively terminating his employment on February 10, 2016, by failing to

take action on behalf of the Cacatian Brothers after a conference was held with them on that date. Count Seven is dismissed with prejudice as there is not clear and convincing evidence that the alleged February 10, 2016 meeting actually took place or that Respondent, at that point in time, constructively withdrew from representation of the Cacatian Brothers.⁸

Count Eight – Rule 4-100(B)(3) [Failure to Account]

By failing to provide an accounting to the Cacatian Brothers regarding the \$2,250 they paid in advance fees, Respondent failed to render an accounting of client funds in willful violation of rule 4-100(B)(3).

Count Nine – § 6068, subd. (i) [Failure to Cooperate]

Respondent is culpable of failing to cooperate in a disciplinary investigation, in willful violation of section 6068, subdivision (i). In Count Nine, OCTC charges that Respondent failed to respond to OCTC's November 23, 2016 and January 6, 2017 investigation letters which Respondent received. Both letters requested that Respondent address the allegations of misconduct being investigated in case No. 16-O-16842. (See Exhibits 13 & 14.)

Respondent acknowledged that he did not respond to both of the investigatory letters sent to him at his membership records address. By not responding to OCTC's investigatory letters, Respondent is culpable of failing to cooperate in a disciplinary investigation, in willful violation of section 6068, subdivision (i).

Aggravation⁹

OCTC bears the burden of proving aggravating circumstances by clear and convincing evidence. (Std. 1.5.) The court finds the following with respect to aggravating circumstances.

⁸ While Respondent did not perform the services for which he was retained, it is unclear whether his inaction rose to the level of a constructive withdrawal.

⁹ All references to standards (Std.) are to the Rules of Procedure of the State Bar, title IV, Standards for Attorney Sanctions for Professional Misconduct.

Prior Record of Discipline (Std. 1.5(a).)

Respondent has been previously disciplined on two occasions.

On July 31, 2014, the Supreme Court issued order No. S218721 (State Bar Court case No. 12-O-14948)) suspending Respondent from the practice of law for two years, stayed, with two years' probation, including a minimum period of actual suspension of thirty days and until payment of restitution. In this matter, Respondent stipulated to culpability in a single client matter. The stipulated misconduct included failing to perform legal services with competence; failing to release a client file upon termination of employment; failing to refund unearned fees; and failing to cooperate with an OCTC investigation. In aggravation, Respondent committed multiple acts of misconduct and caused significant harm to his client. In mitigation, Respondent had no prior record of discipline and cooperated with OCTC by entering into a stipulation.

On May 18, 2016, the Supreme Court issued order No. S233125 (State Bar Court case No. 14-O-01807) suspending Respondent from the practice of law for two years, stayed, with two years' probation, including a ninety-day period of actual suspension. In this matter, Respondent stipulated to culpability relating to his conduct before the State Bar Court in his prior disciplinary matter. The stipulated misconduct included committing moral turpitude by falsely declaring under penalty of perjury in a motion to vacate default that Respondent had a telephone conversation with an OCTC investigator on a certain date when Respondent knew that statement to be false. Respondent also stipulated to failing to cooperate with an OCTC investigation. In aggravation, Respondent had a prior record of discipline. In mitigation, Respondent cooperated with OCTC by entering into a stipulation.

The present matter exhibits a repetition of misconduct for which Respondent has previously been disciplined, i.e., failing to perform legal services with competence and failing to cooperate with an OCTC investigation. This repetition of misconduct demonstrates

Respondent's unwillingness or inability to conform to his ethical responsibilities. The court assigns substantial weight to Respondent's prior record of discipline.

Indifference (Std. 1.5(k).)

Respondent's conduct throughout these proceedings reveals a high level of indifference regarding his misconduct and these proceedings. Respondent failed to meaningfully participate by not responding to discovery, failed to comply with an order compelling the production of discovery, failed to file and serve a pretrial statement or exhibit list, and failed to file a closing brief. Respondent's demonstrated indifference toward the present proceedings warrants significant weight in aggravation.

Significant Harm to Client/Public/Administration of Justice (Std. 1.5(j).)

Respondent's misconduct resulted in significant harm to his clients. Respondent's misconduct deprived Temores of over \$12,000 in entrusted funds and considerably delayed the Cacatian Brothers' legal matter. The significant harm Respondent caused his clients warrants substantial consideration in aggravation.

Failure to Make Restitution (Std. 1.5(m).)

Respondent has not returned the unearned fees he took from the Cacatian Brothers or the \$12,104.49 in entrusted funds that he owes Temores.¹⁰ The court assigns this factor significant weight in aggravation.

Mitigation

Respondent bears the burden of proving mitigating circumstances by clear and convincing evidence. (Std. 1.6.) Here, Respondent offered no mitigation evidence, and the court discerns none from the record.

¹⁰ Respondent was not charged with failing to refund unearned fees to the Cacatian Brothers. Nonetheless, the evidence at trial demonstrated that he performed no legal serves of value on their behalf.

Discussion

The disciplinary analysis begins with the standards, which provide guidance and are intended to promote consistent application of discipline. (*In re Silverton* (2005) 36 Cal.4th 81, 91.) Initially, the court considers standard 1.1, which acknowledges that the purpose of attorney discipline is not to punish the attorney, but to protect the public, the courts, and the legal profession; to preserve public confidence in the profession; and to maintain high professional standards for attorneys.

Standard 1.7 provides that if aggravating or mitigating circumstances are found, they should be considered alone and in balance with any other aggravating or mitigating factors. In this case, the most severe sanction is found at standard 2.1(b) which states that actual suspension is the presumed sanction for misappropriation involving gross negligence.

Due to Respondent's prior record of discipline, the court also looks to standard 1.8(b) for guidance. Standard 1.8(b) states, in part, that unless the most compelling mitigation circumstances clearly predominate or the misconduct underlying the prior discipline occurred during the same time period as the current misconduct, disbarment is appropriate when an attorney has two prior records of discipline and has been previously ordered to serve a period of actual suspension.

The standards, however, "do not mandate a specific discipline." (*In the Matter of Van Sickle* (Review Dept. 2006) 4 Cal. State Bar Ct. Rptr. 980, 994.) It has long been held that the court is "not bound to follow the standards in talismanic fashion. As the final and independent arbiter of attorney discipline, [the Supreme Court is] permitted to temper the letter of the law with considerations peculiar to the offense and the offender." (*Howard v. State Bar* (1990) 51 Cal.3d 215, 221-222.) Yet, while the standards are not binding, they are entitled to great weight. (*In re Silverton, supra*, 36 Cal.4th at p. 92.)

OCTC recommended that Respondent be disbarred from the practice of law. In determining the appropriate discipline to recommend in this matter, the court finds some guidance in *In the Matter of Carver* (Review Dept. 2016) 5 Cal. State Bar Ct. Rptr. 427.

In *Carver*, an attorney, who had been previously disciplined on two prior occasions,¹¹ committed moral turpitude by engaging in the unauthorized practice of law. The attorney's significant aggravation outweighed his limited mitigation. In recommending the attorney's disbarment, the Review Department found that the attorney's misconduct demonstrates that he is unable or unwilling to follow ethical rules and that there was no discernable reason to depart from standard 1.8(b).

Similar to *Carver*, this court can find no reason to depart from the presumed discipline of disbarment as outlined in standard 1.8(b). Respondent has been disciplined twice in the past four years, yet he continues to commit misconduct – even despite the fact that he was on disciplinary probation at the time he committed the present misconduct. In addition, he demonstrated general indifference toward the present proceedings and presented no mitigation to offset the extensive aggravation. Moreover, the gravity of Respondent's misconduct has increased to include misappropriation.

Therefore, having considered the misconduct, the aggravating circumstances and the lack of mitigating circumstances, as well as the case law and the standards, this court concludes that a disbarment recommendation is necessary to adequately protect the public and preserve the integrity of the legal profession.

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¹¹ The attorney's two prior disciplines resulted in a public reproof and a 90-day actual suspension.

Recommendations

It is recommended that respondent Bruce Joseph Tackowiak, State Bar Number 146700, be disbarred from the practice of law in California and Respondent's name be stricken from the roll of attorneys.

It is further recommended that Respondent make restitution to the following individuals (or to the Client Security Fund to the extent of any payment from the Fund to any of them, in accordance with Business and Professions Code section 6140.5):

- (1) Santiago Temores in the amount of \$12,104.49 plus 10 percent interest per year from July 13, 2016; and
- (2) Mark Cacatian, Michael Cacatian, and Mariano Cacatian, collectively, in the amount of \$2,250 plus 10 percent interest per year from April 28, 2016.

California Rules of Court, Rule 9.20

It is further recommended that Respondent be ordered to comply with the requirements of California Rules of Court, rule 9.20, and to perform the acts specified in subdivisions (a) and (c) of that rule within 30 and 40 days, respectively, after the effective date of the Supreme Court / order imposing discipline in this matter.¹²

Costs

It is further recommended that costs be awarded to the State Bar in accordance with Business and Professions Code section 6086.10, and are enforceable both as provided in Business and Professions Code section 6140.7 and as a money judgment. Unless the time for

¹² For purposes of compliance with rule 9.20(a), the operative date for identification of "clients being represented in pending matters" and others to be notified is the filing date of the Supreme Court order, not any later "effective" date of the order. (*Athearn v. State Bar* (1982) 32 Cal.3d 38, 45.) Further, Respondent is required to file a rule 9.20(c) affidavit even if Respondent has no clients to notify on the date the Supreme Court filed its order in this proceeding. (*Powers v. State Bar* (1988) 44 Cal.3d 337, 341.) In addition to being punished as a crime or contempt, an attorney's failure to comply with rule 9.20 is, inter alia, cause for disbarment, suspension, revocation of any pending disciplinary probation, and denial of an application for reinstatement after disbarment. (Cal. Rules of Court, rule 9.20(d).)

payment of discipline costs is extended pursuant to subdivision (c) of section 6086.10, costs assessed against a member who is actually suspended or disbarred must be paid as a condition of reinstatement or return to active status.

Order of Involuntary Inactive Enrollment

Respondent is ordered transferred to involuntary inactive status pursuant to Business and Professions Code section 6007, subdivision (c)(4). Respondent's inactive enrollment will be effective three calendar days after this order is served by mail and will terminate upon the effective date of the Supreme Court's order imposing discipline herein, or as provided for by rule 5.111(D)(2) of the State Bar Rules of Procedure, or as otherwise ordered by the Supreme Court pursuant to its plenary jurisdiction.

Dated: August 8, 2018


YVETTE D. ROLAND
Judge of the State Bar Court

CERTIFICATE OF SERVICE

[Rules Proc. of State Bar; Rule 5.27(B); Code Civ. Proc., § 1013a(4)]

I am a Court Specialist of the State Bar Court of California. I am over the age of eighteen and not a party to the within proceeding. Pursuant to standard court practice, in the City and County of Los Angeles, on August 8, 2018, I deposited a true copy of the following document(s):

DECISION AND ORDER OF INVOLUNTARY INACTIVE ENROLLMENT

in a sealed envelope for collection and mailing on that date as follows:

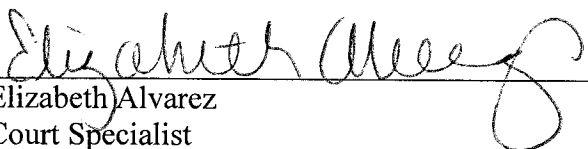
- by first-class mail, with postage thereon fully prepaid, through the United States Postal Service at Los Angeles, California, addressed as follows:

BRUCE J. TACKOWIAK
5318 E 2ND ST
171
LONG BEACH, CA 90803 - 5324

- by interoffice mail through a facility regularly maintained by the State Bar of California addressed as follows:

William S. Todd, Enforcement, Los Angeles

I hereby certify that the foregoing is true and correct. Executed in Los Angeles, California, on August 8, 2018.


Elizabeth Alvarez
Court Specialist
State Bar Court