



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**TO:** Alan Gutman, CPA, CA

**AND TO:** The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against Alan Gutman, CPA, CA, a member of CPA Ontario:

1. THAT the said Alan Gutman in or about the period of March 10, 2021 through June 2, 2021 failed to co-operate with the regulatory process of CPA Ontario contrary to Rule 104.2(a) of the CPA Ontario Code of Professional Conduct, in that he failed to promptly reply in writing to communications from CPA Ontario to which a written reply is specifically required, namely the letters dated February 17, 2021 and March 18, 2021 from Standards Enforcement Staff at CPA Ontario.

Dated at Collingwood, Ontario, this 12<sup>th</sup> day of June, 2021.

A handwritten signature in black ink that reads "Janet Currie".

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J.E. Currie, FCPA, FCA, FCMA - CHAIR  
PROFESSIONAL CONDUCT COMMITTEE