



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

*CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**TO:** Paul W. Easterbrook, CPA, CA

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

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against, Paul W. Easterbrook, CPA, CA, a member of CPA Ontario:

1. THAT the said Paul W. Easterbrook, in or about May 2022, failed to conduct himself in a manner which will maintain the good reputation of the profession and serve the public interest, contrary to Rule 201.1 of the CPA Ontario Code of Professional Conduct in that he sent unprofessional and sexually suggestive electronic messages to a former student of a CPA Ontario Professional Education Program course for which he was the facilitator.

Dated at Toronto, Ontario, this <sup>th</sup>30 day of November, 2022.

A handwritten signature in black ink, appearing to read "Michelle Thomas".

**MICHELLE THOMAS, CPA, CGA – DEPUTY  
CHAIR  
PROFESSIONAL CONDUCT COMMITTEE**