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CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: John E.A. Ian Middleton, 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 John E.A. Ian Middleton, CPA, CA, a member of CPA Ontario:

1. THAT the said John E.A. Ian Middleton, CPA, CA, in or about the period of September 28, 2022 to January 11, 2023, failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 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 was specifically required, namely correspondence of Eric Bunn, CPA, CA, Standards Enforcement Officer, dated September 7, 2022, October 14, 2022, and November 11, 2022.

Dated at Ilderton, Ontario this 31st day of January 2023.

Gail Martin

Gail Martin, CPA, CA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE