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CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Scott D. Bates, 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 Scott D. Bates, CPA, CA, a member of CPA Ontario:

1. THAT the said Scott D. Bates, CPA, CA, in or about the period of July 1, 2023 to August 31, 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 the communications from CPA Ontario to which a written reply was specifically required, namely correspondence of Stephanie Chow, CPA Standards Enforcement Officer, dated July 14, 2023, July 31, 2023, and August 9, 2023.

Dated at Ilderton, Ontario this 22nd day of September 2023.

Gail Martin

G. Martin, CPA, CA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE