



Chartered Professional Accountants of Ontario  
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## CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

### *CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017*

**TO:** Xiangdong Lu, CPA, CMA

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

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Xiangdong Lu, CPA, CMA, a member of CPA Ontario:

1. That the said Xiangdong Lu, in or about the period June 1, 2019 to June 30, 2019, made or associated with statements and representations that he knew, or should have known, were false or misleading, contrary to Rule 205 of the CPA Ontario Code of Professional Conduct, in that he caused or permitted false or misleading information to be included in the daily sales reports of a franchise business which he provided to "HW".
2. That the said Xiangdong Lu, in or about the period June 9, 2019 to June 22, 2019, failed to act in a manner which would 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 provided false or misleading information to "HW" during the negotiation of a sale of a business to "HW".

Dated at Toronto, Ontario this 12<sup>th</sup> day of December, 2023.

  
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S.G. WESTERHOF, CPA, CA – DEPUTY CHAIR  
PROFESSIONAL CONDUCT COMMITTEE