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CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Brian R. Dawe, 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 Brian R. Dawe, CPA, CA, a member of CPA Ontario:

1. THAT the said Brian R. Dawe, CPA, CA, in or about the period of September 3, 2024 to December 4, 2024, 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 from Standards Enforcement staff dated September 3, 2024, September 18, 2024, September 26, 2024, November 7, 2024 and November 27, 2024.

Dated at Ajax, Ontario this 11th day of December, 2024.

A handwritten signature in black ink, appearing to read "M Thomas", written over a horizontal line.

M. THOMAS, CPA, CGA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE