

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** **MUHAMMAD ALI**, an Applicant applying for reconsideration of a Decision and Order of the Discipline Committee of CPA Ontario dated February 11, 2020 and a Decision and Order of the Discipline Committee of CPA Ontario dated February 25, 2022, under Regulation 6-2: Discipline Committee, Section 24: Reconsiderations.

**TO:** Muhammad Ali

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE MARCH 12, 2025**

**DECISION**

Having read the motion records, factums, and brief of authorities filed by the parties regarding a motion by the Professional Conduct Committee (“PCC”) for an Order combining the reconsideration motions bearing Case IDs D-24-023 and D-24-024 and quashing any Summons to Witness that is served, or attempted to be served by Muhammad Ali (“Applicant”) and having considered the parties’ written and oral submissions at the hearing of the motion on February 10, 2025, the Panel grants the motion.

**ORDER**

The Panel orders:

1. Pursuant to Rule 6 of the *Rules of Practice and Procedure*, the matters bearing Case IDs D-23-023 and D-23-024 are hereby combined and shall be heard together by the same panel of the Discipline Committee;
2. The summonses in relation to Theresa M. Tonelli, Kevin Kucey, BV, Mark Feldstein, Patricia Harris and MB are hereby quashed, and the Applicant may not summons, or seek to summons, these individuals at the Motions for Reconsideration. The Applicant may not summons any other persons to attend the Motions for Reconsideration without the consent of the PCC or leave of the Discipline Committee; and
3. The Panel defers the determination of the issue of costs to the panel presiding over the hearing on the merits.

**DATED** this 13<sup>th</sup> day of March, 2025



John Love, CPA, CMA  
Discipline Committee – Deputy Chair

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO  
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**IN THE MATTER OF:** **MUHAMMAD ALI**, an Applicant applying for reconsideration of a Decision and Order of the Discipline Committee of CPA Ontario dated February 11, 2020 and a Decision and Order of the Discipline Committee of CPA Ontario dated February 25, 2022, under Regulation 6-2: Discipline Committee, Section 24: Reconsiderations.

**BETWEEN:**

**Muhammad Ali**

**-and-**

**Chartered Professional Accountants of Ontario  
Professional Conduct Committee**

**APPEARANCES:**

**For Muhammad Ali:** Present and Self-Represented

**For the Professional Conduct Committee:** Michael Byers, Counsel

Heard: February 10, 2025

Decision and Order effective: March 13, 2025

Release of written reasons: March 13, 2025

**REASONS FOR THE DECISION ON THE PROFESSIONAL CONDUCT COMMITTEE'S  
MOTION MADE MARCH 12, 2025**

**I. OVERVIEW**

- [1] In 2020, the Discipline Committee of the Chartered Professional Accountants of Ontario ("the Discipline Committee") found that Muhammad Ali (the "Applicant") committed professional misconduct. Two years later, in 2022, the Discipline Committee found that the Applicant committed professional misconduct again and revoked his membership. In 2024, the Applicant brought two separate Motions for Reconsideration, one in relation to the 2020 decision and the other in relation to the 2022 decision.
- [2] The Professional Conduct Committee ("the PCC") brings two preliminary motions in relation to the Applicant's Motions for Reconsideration. First, the PCC seeks to combine the Applicant's

two Motions for Reconsideration and have both proceedings heard at the same time. The PCC brings this motion pursuant to Rule 6 of the CPA Ontario *Rules of Practice and Procedure*.<sup>1</sup> And second, the PCC seeks an order quashing the proposed summonses in relation to the Applicant's Motions for Reconsideration. The Applicant opposes both of the PCC's motions.

- [3] After reading the motion materials and hearing the submissions of the parties, the Panel reserved its decision. For the reasons set out below, the Panel concludes that the PCC's two motions should be granted.

## **II. EVIDENCE BEFORE THE PANEL**

- [4] The PCC provided a motion record containing three affidavits, each with exhibits. Among other items, the exhibits included the Reasons for the Decision and Order made February 11, 2020 finding that the Applicant committed professional misconduct, the Reasons for the Decision and Order made February 25, 2022 finding that the Applicant committed professional misconduct and revoking his membership, and the Reasons for the Decision of the Appeal Committee denying the Applicant's motion for an extension of time to commence an appeal in relation to the 2022 decision. The exhibits also included the Applicant's two Notices of Motion for Reconsideration dated October 8, 2024 and November 5, 2024.

## **III. RELEVANT BACKGROUND AND FACTS**

- [5] The Applicant received his CPA and CGA designations and became a member of CPA Ontario on October 26, 2017.

### *BV's Complaint to CPA Ontario*

- [6] In September 2018, the Applicant was the subject of a complaint to CPA Ontario. The complainant, BV, alleged that he retained AR Rahman Tax ("ARR") to prepare a T2 Corporate Tax Return for his company. BV was unhappy with the work performed by ARR. It was alleged that the Applicant was the owner and manager of ARR at this time.
- [7] On July 23, 2019, Theresa Tonelli ("Tonelli"), CPA Ontario's Director of Standards Enforcement, first wrote to the Applicant advising him of the complaint and requested a written response. Further requests were made in August 2019 by Tonelli. On August 22, 2019, Tatiana Rabinovitch ("Rabinovitch"), a Standards Enforcement Officer, wrote to the Applicant advising him of the inadequacy of his email correspondence, and reminded him of his obligation to respond. The Applicant did not provide any further response to CPA Ontario.

### *The finding of professional misconduct in February 2020*

- [8] On February 11, 2020, a hearing was held by the Discipline Committee to determine whether the Applicant had failed to cooperate with the regulatory process of CPA Ontario pursuant to Rule 104.1 of the CPA Code of Professional Conduct (the "Code").<sup>2</sup> As part of the hearing, the PCC relied upon an Agreed Statement of Facts ("ASF") executed by the Applicant on January 28, 2020. In the ASF, the Applicant acknowledged and irrevocably agreed that he breached Rule 104.1 and specifically admitted to failing to cooperate with the regulatory process of CPA

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<sup>1</sup> Rule 6 of the CPA Ontario *Rules of Practice and Procedure*

<sup>2</sup> Rule 104.1 of the Code

Ontario by failing to provide a response or other information when requested to do so. During the hearing, the Applicant also verbally confirmed that he was admitting the allegation that he failed to respond to the inquiries made of him by CPA Ontario.

- [9] Upon finding that the Applicant committed professional misconduct, the Panel ordered that the Applicant be reprimanded in writing by the Chair of the hearing and ordered that the Applicant pay a fine of \$5,000 to CPA Ontario. The Panel also ordered that the Applicant cooperate with the PCC by March 31, 2020 by providing a full response to Tonelli's correspondence dated July 23, 2019 and August 12, 2019, as well as Rabinovitch's letter dated August 22, 2019. In the event the Applicant did not respond or failed to comply with the terms of the Order, the Panel ordered that the Applicant be suspended until such time he does comply. The Panel also ordered costs against the Applicant in the amount of \$5,564.

#### *The Applicant's appeal of the February 2020 decision*

- [10] On March 10, 2020, the Applicant filed a Notice of Appeal of the 2020 Decision. Among other grounds, the Applicant alleged that "CPAO's Counsel mislead [sic] the appellant sign the papers despite many areas of concern", that "CPAO's Counsel said that nothing will apply in appellant's case and this is just a formality if plead guilty and signed" and that "Discipline Committee was not impartial and was influenced heavily by the CPAO's Counsel and the standard enforcement officials."
- [11] The Applicant later abandoned his appeal of the 2020 Decision.

#### *The finding of professional misconduct in February 2022*

- [12] Following the February 2020 hearing, the PCC appointed Patricia Harris ("Harris") to investigate the complaint of BV. Harris exchanged correspondence with the Applicant and his counsel, requesting certain information and documentation. Through his counsel, the Applicant provided partial responses, but not all the requested documentation. A series of exchanges between the Applicant's counsel, Harris, and others at CPA Ontario ensued, in which the Applicant was reminded of his obligation to cooperate and was requested to attend an interview. Harris conducted two interviews of the Applicant.
- [13] The PCC filed Allegations of professional misconduct against the Applicant on April 14, 2021, an amended version of which was filed on July 8, 2021. In it, the PCC set forth allegations that the Applicant was associated with a corporation engaged in the practice of public accounting contrary to Rule 409 of the Code,<sup>3</sup> and that he failed to cooperate with the investigation.
- [14] The hearing began on August 4, 2021, and continued over several days. Over the course of the hearing, multiple witnesses testified, including BV, Harris and the Applicant. BV and Harris were each cross-examined by the Applicant's counsel.
- [15] Following an adjournment at the Applicant's request, the hearing resumed on February 22, 2022. On this date, counsel for the Applicant advised the Panel that the Applicant had changed his position, and he no longer disputed the PCC's allegations. The parties requested an adjournment until February 24, 2022. On February 24, 2022, the Applicant formally admitted

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<sup>3</sup> Rule 409 of the Code

through counsel that he breached Rule 104.1 by failing to cooperate with the regulatory process of CPA Ontario and Rule 409 by associating with ARR, and that these breaches amounted to professional misconduct.

- [16] Based on the evidence the Panel had heard, and the Applicant's admissions, the Panel found that the evidence established on a balance of probabilities that the Applicant had engaged in professional misconduct.
- [17] With respect to sanctions, the PCC submitted that the Applicant's membership in CPA Ontario ought to be revoked because he had shown himself to be ungovernable. The Applicant argued that the allegations admitted by him were not sufficiently serious to warrant revocation, that he had previously been sanctioned with a reprimand, and that pursuant to the principle of progressive discipline, the next step would be to impose a suspension.
- [18] The Panel concluded that the Applicant was ungovernable – that the nature, duration, and repetitive nature of the Applicant's conduct was sufficiently serious to suggest an unwillingness or inability to be governed. The Panel further concluded that the Applicant's deliberate, ongoing attempts to evade, obfuscate and obstruct the investigation, his lack of remorse or insight, and his unwillingness to be accountable for his professional misconduct or be governed by CPA Ontario require the revocation of his membership to protect the public interest and the reputation of the profession. The Panel revoked the Applicant's membership, ordered a fine of \$10,000 and reprimanded him in writing.

#### *The Applicant's request for an extension of time to file an appeal against the 2022 Decision*

- [19] On November 6, 2023, the Applicant brought a Motion for an Extension of Time to File an Appeal against the 2022 Decision. Among other grounds, the Applicant's material on the Motion for an Extension of Time claimed that he "plead guilty to getting rid of the mental stress because CPAO and their Counsel were compelling [him] to do so" and that he had finally "decided to break the vicious cycle, want to reopen the case and start from scratch and fight again".
- [20] The Applicant's Motion for an Extension of Time to File an Appeal was heard on February 7, 2024. On March 28, 2024, a panel of the Appeal Committee issued its Decision and Order, as well as its Reasons, dismissing the Applicant's motion on the basis that, among other things, there was no evidence that the Applicant formed an intention to appeal within 30 days of the 2022 Decision and Order, and that the Applicant had no reasonable chance of success on appeal.

#### *The Applicant's Reconsideration Motions*

- [21] On October 8, 2024, the Applicant filed a Notice of Motion for Reconsideration of the February 25, 2022 decision. In his Notice of Motion, he claims the following:
- That the Discipline Committee had failed to ask the Applicant to provide a sample of his handwriting for analysis and that this would have helped the handwriting expert conduct a thorough assessment;
  - The Discipline Committee did not appreciate the evidence of SP that the Applicant

was no longer employed with ARR and that there is another individual with the same name who works as a part-time employee;

- That the name “Muhammad Ali” does not necessary refer to the Applicant;
- That the “plea of guilt in 2020” resolved the case and acknowledged his connection with ARR, and that it signified that the matter was conclusively settled;
- That the Discipline Committee provided unequal scrutiny to the evidence of BV;
- That the penalty imposed was excessive and the Discipline Committee did not consider other penalties;
- That the PCC had failed to seek a settlement agreement with the Applicant before commencing the allegations and investigation;
- That the Applicant had disassociated himself from ARR as early as February 2017;
- That the Discipline Committee placed reliance on the “unverified complaints” of BV;
- That BV’s T2 Return omitted the Applicant’s name and designation;
- The relevance of the Discipline Committees decisions in *Bellamy* (2005) and *Sweeney* (2019);
- That the investigator allegedly acknowledged her lack of knowledge and unfamiliarity with the rules;
- That he challenges the credibility and independence of the investigator as a witness; and
- That the Applicant is dedicated and invested in retaining his professional designation.

[22] On November 5, 2024, The Applicant filed a Notice of Motion for Reconsideration of the February 11, 2020 decision. The primary claim in the Applicant’s Notice of Motion is that the ASF dated January 28, 2020 in which he admitted the allegations, was executed by the Applicant under the “undue influence and coercion exerted by the PCC’s counsel” and that he was denied a meaningful opportunity to comprehend the contents of the ASF or the legal consequences stemming from it.

#### *The Applicant’s Summonses in relation to his Motions for Reconsideration*

[23] In December 2024, the Applicant sent an email to the Tribunals Office of CPA Ontario seeking the issuance of summonses in relation to his Motions for Reconsideration for the following people with the following explanations:

The individuals to be summoned for the case D-24-023<sup>4</sup> are:

1. Ms. Theresa M. Tonelli
  - Role: CPA Ontario's Director of Standards Enforcement
  - Relevance: To ask relevant questions regarding the original complaint
2. Mr. Kevin Kucey
  - Role: Lawyer of the PCC
  - Relevance: To question matters related to the case
3. [BV]
  - Role: Complainant to the original case
  - Relevance: To question matters related to the case
4. Mr. Mark Feldstein
  - Role: Tribunal Member who signed the 2020 Decision
  - Relevance: To question further regarding the 2020 Decision

The individuals to be summoned for case D-24-024 are:

1. Ms. Patrica Harris
  - Role: Senior Investigator
  - Relevance: To confirm matters related to the case
2. [BV]
  - Role: Complainant to the original case
  - Relevance: To confirm matters related to the case
3. [MB]
  - Role: Professional Standards Investigations Specialist
  - Relevance: To confirm matters related to the case
4. Mr. Mark Feldstein
  - Role: Member of Tribunal
  - Relevance: To confirm matters related to the case and to ask regarding the decision of the handwriting not done in front of an expert

[24] On December 16, 2024, the Tribunals Office issued signed summonses to the Applicant.

#### **IV. ISSUES ON MOTION**

[25] The Panel has before it two issues: 1) Whether pursuant to Rule 6 of the CPA Ontario *Rules of Practice and Procedure*, the Panel should combine the Applicant's two Motions for Reconsideration; and 2) Whether the Panel should grant the PCC's request to quash the

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<sup>4</sup> It appears that the Applicant inadvertently mixed up the Discipline Committee file numbers for the two Motions for Reconsideration. Case D-24-023 is the Reconsideration Motion filed in relation to the 2022 Decision and Case D-24-024 is the Reconsideration Motion filed in relation to the 2020 Decision.

summonses proposed by the Applicant.

## **V. ANALYSIS AND DECISION**

### *The Law on Combining Proceedings*

- [26] Rule 6 of CPA Ontario's *Rules of Practice and Procedure* governs the combining of proceedings before the adjudicative bodies of CPA Ontario. Specifically, Rule 6.01 sets out the criteria for when a Panel may order that the merits of two or more proceedings be heard together:

#### Rule 6.01

(1) On the motion of a party or on its own initiative, a Panel may order that the merits of two or more proceedings, in whole or in part, be heard at the same time or one immediately after the other if:

(a) the proceedings have a question of fact, law or mixed fact and law in common;

(b) the proceedings involve the same parties;

(c) the proceedings arise out of the same transaction or occurrence or series of transactions or occurrences; or

(d) for any other reason an order ought to be made under this Rule.

- [27] The Panel agrees with the PCC that in the circumstances of this case, the Applicant's two Motions for Reconsideration should be heard at the same time.

- [28] The two decisions that the Applicant asks to be reconsidered are inextricably linked, arising out of the same series of transactions or occurrences. The genesis of both sets of Allegations of professional misconduct was BV's complaint. The Applicant's first failure to cooperate was in relation to the PCC's preliminary investigation of BV's complaint. When the PCC continued their investigation, the Applicant failed to cooperate a second time. The Applicant now seeks to challenge the findings of professional misconduct by claiming that directly contrary to his admissions at both hearings, he did not fail to cooperate, and that he could not provide the information that had been requested of him by the PCC because he ceased to have any association with ARR. The two procedural histories are connected.

- [29] In submissions, the Applicant advised that it would be less stressful for him if the proceedings were kept separate and that in his view, one proceeding would be "lighter" with less material. While the Panel is sensitive to the Applicant's health issues, it is expected that the Panel who ultimately hears the Motions for Reconsideration will make reasonable accommodation for the Applicant and his health. Contrary to the Applicant's submissions, if the proceedings were kept separate, it would ultimately amount to more time, material and expense than if the proceedings were combined. Combining the two Motions for Reconsideration will be a more efficient use of resources to prevent the same procedural history and evidence having to be presented to two different hearing panels.



### *The Law on Quashing a Summons*

- [30] Where a summons to a witness is challenged, the party seeking to summons the witness and conduct the examination must show that the evidence is relevant to the pending application or motion and the party to be examined is able to provide the evidence.<sup>5</sup> This requirement of “relevance” is made explicit in Section 12(1) of the *Statutory Powers Procedure Act* (the “SPPA”), which governs Discipline Committee hearings, and sets out when a tribunal may issue a summons:

#### **Summonses**

**12 (1)** A tribunal may require any person, including a party, by summons,

- (a) to give evidence on oath or affirmation at an oral or electronic hearing; and
- (b) to produce in evidence at an oral or electronic hearing documents and things specified by the tribunal,

relevant to the subject-matter of the proceeding and admissible at a hearing. R.S.O. 1990, c. S.22, s. 12 (1); 1994, c. 27, s. 56 (23).

- [31] When assessing relevance, the question is whether the parties have evidence to provide that is relevant to the pending application or motion. Accordingly, in the circumstances of this case, the people whom the Applicant has summoned must have relevant evidence to provide on his Motions for Reconsideration.

- [32] A Motion for Reconsideration is not an appeal of the underlying decision. It is not the forum to re-litigate the factual findings or argue that the Discipline Committee made an error when assessing the evidence that was before them. Rather, Reconsiderations are governed by the specific criteria set out in Regulation 6-2, which states:

24. The Discipline Committee may reconsider a decision or order made by a Panel of the Discipline Committee:

24.1 at any time after the fifth anniversary of the decision or order becoming final, if:

24.1.1 there has been a material change in circumstances that makes the decision or order, or a part of the decision or order, unnecessary;

24.1.2 there has been a material change in circumstances that obstructs or impedes the purpose and intent of the decision or order, or a part of the decision or order;

24.1.3 there has been a material change in circumstances that makes the decision or order, or a part of the decision or order, incapable of being reasonably complied with or fulfilled; or

24.1.4 the decision or order, or a part of the decision or order, is no longer legally

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<sup>5</sup> [\*Elmaati v. Canada \(Attorney General\)\*, 2013 ONSC 3176](#) at para. 61

valid or enforceable; and

24.2 at any time, if:

24.2.1 one or more of the conditions set out in sections 24.1.2, 24.1.3, or 24.1.4 exist; and

24.2.2 the decision or order, or a part of the decision or order, will result in a miscarriage of justice that may be prevented by the reconsideration.

[33] With the exception of 24.1.4, whether a party pursues a Motion for Reconsideration under 24.1 or 24.2, both require that the party establish the existence of some “material change in circumstances”.

[34] With this test for Reconsiderations in mind, the Panel finds that all eight of the Applicant’s proposed summonses should be quashed.

[35] First, the summonses for Harris and Kucey are not necessary. Kucey has sworn an affidavit in relation to the Motion for Reconsideration of the 2020 Decision and will be present at the hearing and available for the Applicant to cross-examine. Similarly, Harris has sworn an affidavit in relation to the Motion for Reconsideration of the 2022 Decision and will be available for the Applicant to cross-examine. The summonses in relation to Harris and Kucey should therefore be quashed.

[36] Second, the summons for D-24-023 for Mark Feldstein (“Feldstein”) runs afoul of rules surrounding deliberative privilege as he was the Chair of the Panel on the 2022 Decision. The Applicant has expressed that he wishes to summons Feldstein to “confirm matters related to the case” and “to ask regarding the decision of the handwriting not done in front of an expert”. The latter directly engages deliberative privilege, and the Applicant has not shown any exceptional circumstances here to warrant piercing this privilege.<sup>6</sup>

[37] The Applicant also seeks to summons Feldstein in relation to the 2020 decision, of which Feldstein took no part. The Applicant has failed to show what relevant evidence Feldstein can provide about the 2020 decision on his Motion for Reconsideration. The summonses in relation to Feldstein should therefore be quashed.

[38] Third, the Applicant has summoned BV in relation to both the 2020 and 2022 decisions. He proposes to do so to “question matters related to the case”. The Applicant, however, has already questioned BV through counsel at the 2022 hearing. The Applicant has not shown what relevant evidence BV has to provide on the criteria that applies to Motions for Reconsideration. Again, a Motion for Reconsideration is not an opportunity to relitigate the underlying decision and renew arguments about the credibility of witnesses. The summonses in relation to BV should therefore be quashed.

[39] Fourth, the Applicant has summoned Tonelli who was the Enforcement Officer who first

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<sup>6</sup> [\*Agnew v. Ontario Association of Architects\*, 1987 CanLII 4030 \(ON SC\), 64 O.R. \(2d\) 8 \(Div. Ct.\)](#); [\*156621 Canada Ltd. v. Ottawa \(City\)\*, 2004 CanLII 66333 \(ON SC\), 70 O.R. \(3d\) 201](#) at para 4(f).

advised the Applicant of BV's complaint and who sent the Applicant written correspondence with requests for information. As part of the 2020 Decision, the Applicant has already admitted that he did not respond to Tonelli's correspondence in a manner that met his obligation to cooperate with CPA Ontario. The Applicant has stated only that he wishes to summons Tonelli to "confirm matters related to the case". He has not established how her evidence is relevant to the issues on the Motions for Reconsideration. The summons for Tonelli should therefore be quashed.

- [40] The Applicant's last summons is in relation to MB. According to the PCC, MB was an administrative clerk who assisted Harris in her investigation and worked at CPA Ontario for less than a year. In his email to the Tribunals Office, the Applicant explained that he wished to summons MB to "confirm matters related to the case". In oral submissions, the Applicant expanded on his rationale and explained that MB was part of an interview he had with Harris. During this interview, Harris advised that she had six requests for the Applicant and MB allegedly interjected to say that it would be better if Harris put her requests in writing. According to the Applicant, the subsequent email from Harris had 22 requests instead of six. In his view, this meant that MB was not simply a clerk but was "dominating" and "impacted" the investigation.
- [41] The Panel disagrees with the Applicant's characterization that merely by suggesting that requests be made in writing means that MB was "dominating the investigation". The Applicant has failed to show what relevant evidence MB has to provide on the Motions for Reconsideration. The summons in relation to MB should therefore be quashed.
- [42] The Panel accordingly orders that all eight of the Applicant's proposed summonses be quashed. In the event that the Applicant has not yet served, or attempted to serve, the summonses to the above individuals, the Panel orders that the Applicant may not summons, or seek to summons these individuals at the Motions for Reconsideration.
- [43] The PCC has also requested that, beyond these six individuals, the Panel should quash any summons that is served, or attempted to be served, by the Applicant in relation to the Motions for Reconsideration.
- [44] The Panel declines to make such an overarching order as the Applicant should retain the ability to summons individuals who have relevant evidence to provide at the Motions for Reconsideration. The Panel notes that the Discipline Committee has the authority to control its processes. Section 25.0.1 of the SPPA specifies that a tribunal "has the power to determine its own procedures and practices and may for that purpose (a) make orders with respect to the procedures and practices that apply in any particular proceeding." With this authority in mind, the Panel directs that the Applicant may not summons any other persons to attend the Motions for Reconsideration without the consent of the PCC or leave of the Discipline Committee. In doing so, the Panel is balancing the Applicant's right to call relevant evidence at the Motions for Reconsideration while also ensuring that the Motions for Reconsideration remain focused on the relevant issues.

## **VI. COSTS**

- [45] The PCC advised that it seeks costs on this motion. Neither party has yet to make submissions

on the issue of costs. Pursuant to Section 20.01 of the CPA Ontario *Rules of Practice and Procedure*, the Panel defers the determination of costs to the Panel presiding over the hearing on the merits.

## **VII. ORDER**

- [46] That the Applicant's two Motions for Reconsideration be combined and heard together.
- [47] That the summonses in relation to Theresa M. Tonelli, Kevin Kucey, BV, Mark Feldstein, Patricia Harris and MB be quashed, and that the Applicant, may not summons, or seek to summons, these individuals at the Motions for Reconsideration.
- [48] That the Applicant may not summons any other persons to attend the Motions for Reconsideration without the consent of the PCC or leave of the Discipline Committee.

**DATED** this 13<sup>th</sup> day of March, 2025

A handwritten signature in dark ink, appearing to be 'John Love', written in a cursive style.

John Love, CPA, CMA  
Discipline Committee – Deputy Chair

Independent Legal Counsel  
Janani Shanmuganathan, Barrister & Solicitor