

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

**DISCIPLINE COMMITTEE**

**IN THE MATTER OF:** Allegations against **JOHN M. ROSENTHAL, CPA, CA**, under **Rules 201.1, 212.1, and 218** of the CPA Code of Professional Conduct and Allegations against **MARK S. ZARETSKY, CPA, CA**, under **Rules 201.1 and 202.2** of the CPA Code of Professional Conduct.

**TO:** John M. Rosenthal and Mark S. Zaretsky

**AND TO:** The Professional Conduct Committee

**DECISION AND ORDER MADE APRIL 30, 2025**

**DECISION**

The Allegations that John M. Rosenthal has breached Rules 201.1, 212.1, and 218 of the CPA Ontario Code of Professional Conduct are established, and he has been found to have committed professional misconduct.

The Allegations that Mark S. Zaretsky has breached Rules 201.1 and 202.2 of the CPA Ontario Code of Professional Conduct are established, and he has been found to have committed professional misconduct.

**ORDER**

The Panel Orders:

1. The Panel remains seized of the issue of sanction in this matter;
2. The sanction phase of the hearing shall be scheduled by the Tribunals Office; and
3. No later than ten (10) days before the commencement of the sanction phase of the hearing, each party will file with the Tribunals Office, copying the other parties, their updated materials on sanction and costs and a list of witnesses to be called on sanction (if any).

**DATED** this 30<sup>th</sup> day of April, 2025



Bernard S. Schwartz, FCPA, FCA  
Discipline Committee – Chair