



CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Mark S. Zaretsky, 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 Mark S. Zaretsky, CPA, CA, a member of CPA Ontario:

1. THAT the said Mark S. Zaretsky, CPA, CA:
 - a. In or about the period of May 2, 2025 to July 9, 2025, 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 regarding complaint File No. 614461, to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated May 2, 2025, May 21, 2025, May 29, 2025, June 6, 2025.
 - b. In or about the period of May 2, 2025 to July 9, 2025, 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 regarding complaint File No. 614471, to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated May 2, 2025, May 21, 2025, May 29, 2025, June 6, 2025.
 - c. In or about the period of May 2, 2025 to July 9, 2025, 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 regarding complaint File No. 614472, to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated May 2, 2025, May 21, 2025, May 29, 2025, June 6, 2025.
 - d. In or about the period of May 7, 2025 to July 9, 2025, 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 regarding complaint File No. 614407, to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated May 7, 2025, May 23, 2025, June 2, 2025, June 10, 2025.
 - e. In or about the period of May 14, 2025 to July 9, 2025, 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 regarding complaint File No. 614498, to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated May 14, 2025, May 29, 2025, June 6, 2025, June 13, 2025

Dated at Markham, Ontario this 9th day of July, 2025.

MSMiranda

M.S. MIRANDA, CPA, CA – DEPUTY CHAIR
PROFESSIONAL CONDUCT COMMITTEE