

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

DISCIPLINE COMMITTEE

IN THE MATTER OF: Allegations against **RZN LLP**, under **Rules 104.2, 201.1, and 502** of the CPA Code of Professional Conduct.

Allegations against **John M. Rosenthal**, under **Rules 104, 104.2, 201.1, 205, 212.1, 218** of the CPA Code of Professional Conduct.

Allegations against **Mark S. Zaretsky**, under **Rule 104, 104.2, 201.1, 202.2, 212** of the CPA Code of Professional Conduct.

TO: RZN LLP, John M. Rosenthal, and Mark S. Zaretsky

AND TO: The Professional Conduct Committee

DECISION AND ORDER MADE SEPTEMBER 26, 2025

DECISION

On September 3, 2025, the Professional Conduct Committee made a motion for an Order directing that the proceedings bearing Case IDs D-25-002, D-25-003, D-25-004, D-25-005, D-25-006, and D-25-007 against RZN LLP, John M. Rosenthal, and Mark S. Zaretsky be heard at the same time or one immediately after the other at the scheduled hearing of the Discipline Committee on October 17, 20, and 21, 2025, in accordance with Rule 6.01(1) of the *Rules of Practice and Procedure*.

The Panel considered the matter as an unopposed motion in writing. Having considered the Professional Conduct Committee's motion record and written submissions, the Panel denies the motion.

ORDER

The Panel orders:

1. Pursuant to Rule 6.01(1) of the *Rules of Practice and Procedure*, the proceedings bearing Case IDs D-25-002, D-25-003, and D-25-004 are hereby combined and shall be heard together on the merits by the same Panel of the Discipline Committee on October 17, 20, and 21, 2025;

DATED this 26th day of September, 2025



Jim Huang, CPA, CGA
Discipline Committee – Deputy Chair