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CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017

TO: Seija Moore (née Makelainen), CPA, CA

AND TO: The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegations of professional misconduct against Seija Moore (née Makelainen), CPA, CA, a member of CPA Ontario:

THAT the said Seija Moore (née Makelainen), CPA, CA, in or about the period of June 1, 2023 to December 31, 2023 was convicted of the criminal offences of sexual interference and sexual exploitation, contrary to 151 and 153(1)(a) of the Criminal Code of Canada and did thereby fail to act in a manner which will maintain the good reputation of the profession contrary to Rule 201.1 of the CPA Ontario Code of Professional Conduct.

Dated at Ajax, Ontario this 21st day of May, 2025.

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