



DISCIPLINE NOTICE

On November 25, 2008 a Discipline Tribunal found **GORDON KENNETH MAH, CA•CBV** guilty of unprofessional conduct in having failed to maintain the reputation of the profession in 2007 by:

1. failing to complete for Mr. Lawyer an economic loss evaluation regarding client A by June 30, 2007;
2. failing, with respect to an engagement regarding client B, to
 - a) complete for Mr. Lawyer a reply to the rebuttal of an economic loss evaluation dated May 4, 2007,
 - b) act as an expert witness in the trial which was set to commence on September 17, 2007, and
 - c) return files to Mr. Lawyer when requested to do so by letter dated September 14, 2007;
3. failing to advise Mr. Lawyer in a timely manner that he was:
 - a) unable to complete the engagement on behalf of client A,
 - b) unable to complete the engagement on behalf of client B, and
 - c) unable to complete the engagement on behalf of client C;
4. failing to respond to Mr. Lawyer's telephone calls, e-mails and letters; and
5. failing to respond to letters from the Institute of Chartered Accountants of Alberta dated September 7, 2007 and November 15, 2007.

Mr. Mah accepted engagements to provide litigation support and/or expert witness testimony to a lawyer involving three of the lawyer's clients. The lawyer began to experience difficulty in getting Mr. Mah to respond to requests for progress reports on each file. Mr. Mah gave personal assurances that he would attend to outstanding matters, however he did not do so and he did not return records when requested. The lack of communication by Mr. Mah caused inappropriate delay and professional embarrassment to the lawyer, who was obliged to retain new expert support for his clients.

The Tribunal ordered that:

Gordon Kenneth Mah, CA•CBV receive a written reprimand from the Chair of the Discipline Tribunal, pay a fine of \$10,000 and costs of the investigation, hearing and compliance with orders to a maximum of \$8,000.

PUBLICATION

In addition to this notice, the Discipline Tribunal ordered:

1. notification of the Tribunal's findings and orders be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization that Gordon Kenneth Mah, CA•CBV belongs to and the Institute is aware of, as of the date of this order;
2. notification of the Tribunal's findings and orders be provided to all provincial institutes to which Gordon Kenneth Mah, CA•CBV applies for membership at any time following this order; and
3. a summary of the Tribunal's findings of unprofessional conduct and orders made be provided to any member of the public who makes a written request about the discipline history of Gordon Kenneth Mah, CA•CBV; and

Furthermore, the Tribunal orders that the publication will have the names of the complainant lawyer and any of his clients deleted.

Jude Corrin
Discipline Tribunal Secretary
March 16, 2009