



DISCIPLINE NOTICE

On September 25, 2006 an Appeal Tribunal quashed the finding of the Discipline Tribunal and found that:

Member "A", acting alone or as a representative of Company "A" guilty of unprofessional conduct in having failed to maintain at all times the good reputation of the profession by issuing a letter dated February 20, 2004 that made disparaging remarks about other chartered accountants, by stating:

"Don't be fooled by smaller practitioners who promise lower fees, but at the end of the day, can only deliver a fraction of the quality or depth of services. When you really need them, they won't be able to help you. This is not a criticism, it is a simple fact. They just don't have the resources to be all things to all people. Instead, Company "A" is truly in a unique position to assist western Canadian business enterprises, better than any of the competition."

In addition to this notice, the Discipline Tribunal ordered:

1. notification of the Tribunal's finding(s) and order(s) be provided to all provincial institutes, the Institute of Chartered Accountants of Bermuda, and any other professional organization Member "A", belongs to and the Institute is aware of, as of the date of this order;
2. notification of the Tribunal's finding(s) and order(s) be provided to all provincial institutes to which Member "A", applies for membership at any time following this order;
3. 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 Member "A";
4. a summary of the Tribunal's finding(s), the nature of the conduct, and any order(s) made as a result of the findings be published on the ICAA public website on a named basis; and
5. notification of the finding of unprofessional conduct be published in the business section of the *Calgary Herald* on a named basis.

Jude Corrin
Appeal Tribunal Secretary
November 3, 2006